STATE OF TENNESSEE
DEPARTMENT OF

FINANCE AND ADMINISTRATION

DIVISION OF ACCOUNTS

GRANTS OPERATIONAL CLOSING PROCEDURES

FY 2021

PURPOSE: This document should be used to assist the Business Unit/Agency with the year-end closing procedures necessary to achieve timely, accurate and consistent grant activity processing and reporting. These procedures may also be used for monthly monitoring and reconciliations of grant transactions and activity. The Tasks should be followed in the order listed.

IMPORTANT DATES

TASK	ACTION	WHEN	PAGE
1	Analyze and take action to close open grant items in Accounts Receivable which have dates prior to June.	Ongoing	4
2	Analyze and take action to close open On Account items in Accounts Receivable which have dates prior to June.	Ongoing	4
3	Reconcile AR Account 12000001 to Open Items and Trial Balance.	Ongoing	5
4	Identify and complete Customer Contracts in “Pending” status and identify and complete Customer (revenue) Contract Amendments which are still in a “Pending” status.	Ongoing	6
5	Resolve Over-the-Limit (OLT) transactions.	Ongoing	6
6	Identify and resolve errors in revenue recognition.	Ongoing	7
7	Identify and resolve indirect cost (F&A) errors (For automated IDC processing only).	Ongoing	10
8	Review projects that are not associated with a Customer Contract.	Ongoing	11
9	Determine if any abnormal situations exist or if Analysis Types have been used correctly in transactions	Ongoing	12
10	Identify project journals which have not been posted. This task is to be done every Friday through July 23rd and daily from Monday, July 26th through August 6th.	06/18-& Ongoing	15
11	Deadline for requesting changes: speedcharts, allocations, chartfields.	6/22-6/24	17
12	Evaluate transactions that have not yet been billed	6/22 & Ongoing	18
13	Reconcile grants/project related interunit (IU) revenue with billings.	due 6/22 (For IU billed through May 31)	21
14	Last day for travel expenditures related to Grants/Projects with June accounting dates to be submitted.	06/30	22
15	New fiscal year billing transactions begin. Two sets of temporary bills on TN_GR03; one with a 2021 State Year accounting dates and one with 2022.	07/01	22
16	Last day for the creation and processing of Prepaids associated to Customer/Contracts for deposits received in June or before.	07/12	23
17	Edison sub-modules closed for FY21 except the Customer Contract Module (revenue recognition) and automated F&A (Indirect Cost) processing	07/13	23

TASK	ACTION	WHEN	PAGE
18	Evaluate and take action to resolve project/grant related journals in the system which have not been posted for FY21 due to budget errors and missing approvals	7/23	23
19	Dates for Accrued liability (LA) journals with Projects; Entry deadline (7/27); Agency Approval deadline (7/28); Accounts Approval deadline (8/2)	7/27-8/2	23
20	IU Entry deadline by creating Agency (7/30); Entry deadline by secondary Agency (8/3); Approvals by both Agencies (8/4); Accounts approvals (8/6)	7/30-8/6	23
21	Last day to enter miscellaneous JV/AG/EX journals to correct an FY21 Project/Grant transaction.	8/3	24
22	Repeat #13 Reconcile Grants/Project related interunit (IU) revenue with billings through June 30.	8/3	24
23	Perform Deferred/Advanced revenue analysis.	8/3	24
24	Analyze Contra - grant related accounts for state year-end balancing and clear all errors on F&A (Indirect Cost) processing and INKIND Activity processing.	8/3-8/6	26
25	Dates for accounts receivable (RA) journal vouchers against accrued liabilities with projects; Entry deadline (8/3); Agency Approval deadline (8/5); Accounts approval deadline (8/9)	8/3-8/6	28
26	Last day of agency approval for miscellaneous JV/AG/EX journals to correct a FY21 project/grants transaction	8/4	28
27	Last day for approvals by Division of Accounts for miscellaneous JV/EX journal to correct a FY21 project/grants transaction.	8/6	28
28	All interest on Deferred/Advanced Revenue accounts should be posted & conversion (type) Prepaids should be added to the Customer (Revenue) Contract(s) and processed.	8/7	28
29	Customer (Revenue) Contract Module closed for FY21 (revenue recognition for FY21 will NOT occur after this date).	8/9	28
30	F&A (Indirect Cost) automated processing for FY21 closed (stops processing for FY21).	8/9	28
31	Last day for temporary bills on TN_GR03 with FY 21 accounting dates.	8/9	29
32	Evaluate miscellaneous JV/AG/EX journals for FY21 project/grant transactions that were not approved and delete the journals.	8/10	29
33	Create a “no Project “Journal (JV) to adjust for the Utilization (reduction of Deferred/Advanced) of zero-dollar billings for FY21 with billed dates in FY22	8/10	29
34	Submit Schedule of Expenditures of Federal Awards (SEFA) and SEFA Supplemental (SIS) to Division of Accounts.	9/10 & 9/17	29
	Extra Notes on Speedcharts/Task Profiles relating to Grant Projects.	Ongoing	34

Task 1: Ongoing - Analyze and take action to close and/or complete Grant Open Items in Accounts Receivable with dates prior to June.

1) Run query **TN_AR18C_ALL_OPEN_ITEMS_FD_SC** with current date and/or 6/30 date

    A) Use the results of the query to analyze and resolve items with an accounting date that is more than thirty days old.
    B) Research by using **TN_GR05_BLD_TRANS_BY_INVOICE** which returns source transactions for each invoice item needing to be addressed. If the grant is closed or no more federal dollars exist, the query is used to obtain transaction details of the open item in order to reallocate.
    C) Look for offsetting debit and credit invoice items which should be closed using maintenance worksheets.
    D) Analyze other receivables along with grant receivables. **TN_AR04_MISC_DEPOSIT** query can be used to determine if deposits have been recorded incorrectly as a direct journal as opposed to being deposited and applied to open items.
    E) Ensure all deposits have been taken to the bank and recorded.
    F) **TN_CM51_END_BALANCE** query is used to reconcile the ACH to the deposits.
    G) Ensure that an "on account" item does not exist to close an open invoice item by running query **TN_AR18B_OPEN_OA_ITEMS_GL_BAL** researching for same Customer/Sponsor transactions to offset open invoice items.
    H) **TN_AR18C_ALL_OPEN_ITEMS_FD_SC** query should be run on a monthly basis during the year or weekly basis at year end to review and monitor accounts receivable that have been billed.
    I) **TN_AR18C_OPEN_INTERDEPT_ITEMS** query is a query that could identify open invoice items that are related to Interdepartmental Sponsors/Customers that may have been created in error. This query could assist with cleanup of values on the general ledger and are open, but should not be. Additionally, some agencies could have valid accounts receivable items from sponsors identified as type "6" sponsors, i.e. Middle Tennessee State University (component units).

Note: If a business unit/agency uses multiple funds, the TN_AR18C _ALL_OPEN_ITEMS_FD_SC query will double the balance of an open invoice and skew the true AR results. This is because the query returns for both funds the total balance for each fund (look for duplicate values on Invoice Item and amount). May need to use TN_AR18_OPEN_ITEMS.

Task 2: Ongoing - Analyze and take action to close any Open On Account Items in Accounts Receivable with dates prior to June.

On-Account (OA) items result when a deposit is not applied to an invoice. These funds are recorded to a generic deferred revenue account (35000700) rather than applied to the accounts receivable account (120000001). The deposit has been recorded to a specific "Customer/Sponsor" and needs to be resolved.

The **TN_AR18B_OPEN_OA_ITEMS_GL_BAL** query returns the source of the On-Account Items. If the source is GL, the Item ID is the journal number. If the source is AR, the Item ID is the On-Account Item recorded in Accounts Receivable.

A) Division of Accounts does not recommend deposits be put "on-account" (recorded to the generic deferred revenue account) for grant funds.
B) All open OA deposit items should be closed within fourteen (14) days of the accounting date. A maintenance worksheet should be used to net the credits against the open invoice items.
C) Prior to netting any OA credits with open invoices, the **TN_GR05_BLD_TRANS_BY_INVOICE** query should be used to validate that the ***accounting dates*** of the source transactions are from either the ***same fiscal***

year or a ***prior fiscal*** year of the OA deposit they offset. *** This is applicable only when crossing state years at year-end.

D) Enter a maintenance worksheet within the current fiscal year following guidelines in the Edison AR. Be sure to change the "Accounting Date" to 06/30/2021 ***prior to the AR module closing (7/13)***. Be cautious that billing June transactions to close OA items with maintenance worksheets are all done with ***June dates***.

E) Sufficient documentation should be attached to the OA (On Account) credits. Information provided should include the source of the funds, date of receipt of funds, and reason the amounts were put on the customer's account.

F) Analyze this account, 35000700, on a monthly basis during the year and on a weekly basis at year end.

Task 3: Ongoing - Reconcile AR Account 12000001 Trial Balance amount to Open Invoice Items for current date

Notes:

- The timing of this task is critical. It is recommended this task be executed first thing in the morning and no processing take place in AR and Billing until all queries have been completed.
- AR or BI journals should be posted and journals generated to the GL – all AR/BI queries used for month-end closing need to be run.
- Single Action job (TBIJOB3) from the previous day needs to be completely processed before the nightly Edison (AR, BI, and GL) jobs begin processing (at 5:00 PM Central time).
- The AR_UPDATE process should not be run until all queries related to this task are done.
- If regular JV/AG/EX journals have been created using this account, these transaction types need to be analyzed if a reconciling difference exists.
- Prior state year has closed and balances have rolled. Period "0" is the ending balance rolled forward from previous state year(s*). If the prior state year has not closed, this query should be run for the current year and prior year.*

A) Run query **TN_GL048_TRIAL_BALANCE_ACCT**. The balance in account 12000001 needs to be reconciled to the business unit's open items. An open item is an invoice on which funds have not been received and payment has not been applied and/or closed. Use pivot table functionality and ignore the project information in the results of the query.

B) Run query **TN_AR18C_ALL_OPEN_ITEMS_FD_SC** (recommend using the ending accounting date of the current month). This query should be used if agency has other than "Grant" billings.

C) **TN_AR18_ALL_OPEN_GRANT_ITEMS** query can also be used. Use pivot table functionality and sort the query results by Customer number or name then by Contract. This query should be used if agency only has Grant billings.

D) Run the **TN_AR21_ACCOUNT_ANALYSIS** query for Account 12000001 for each period past the period that one is trying to back into the results. To understand what the Data Source AR and BI represents – AR in this query represents Invoice Items closed, while BI represents new Invoice Items created/billed. Enter the amount of TN_AR18C by Fund and the Grand Total from the TN_AR21 query(s) from the accounting dates past the quarter end which provides the AR that has been closed and the new billing which has occurred to the current date. Reverse the Grand Total sign. Subtract from the results of the current dates results of the **TN_AR18C_ALL_OPEN_ITEMS_FD_SC** query. This should provide the Accounts Receivable at the desired date (quarter end or month end of the General Ledger).

E) Compare the Trial Balance to the Open Items returned by **TN_AR18C_ALL_OPEN_ITEMS_FD_SC** to determine the difference that must be reconciled.

F) The value returned should also equal the amount in FSCM>Accounts Receivable> Receivable Analysis> Aging> Aging by Chartfield Rpt (Report). If first time user, create a run control to be able to receive the results of the report (AR30006). The report appears on the Administration tab of the Report Manager.

G) The reconciliation should involve checking to make sure all open invoice items reconcile to the general ledger as well as ensuring the general ledger balance is reconciled with open invoice items in the AR module and any differences should be investigated for propriety.

H) This task is required on a quarterly basis, but is highly recommended to be done on a monthly basis after an accounting period closes.

Task 4: Ongoing - Identify and complete any Customer (revenue) Contracts/Grants in a "Pending" status or *any Customer (revenue) Contract Amendments in a "Pending" status*.

Customer (revenue) Contracts will not bill or recognize revenue unless their status is "Active." All steps should be taken to ensure that all Customer (revenue) Contracts are set up to allow expenditures to occur, revenue to be recognized, and billing to occur.

1) Run query **TN_GR22_CONTRACTS_PENDING** to identify all projects related to a pending contract.

2) If this query returns results, this means the following tasks should be completed:
   a) Complete the Customer (revenue) Contract
      (1) Finish setting up the bill plan information
      (2) Review rate set information for correct processing of revenue and billing
      (3) Change the Customer (revenue) Contract status to "Active"
   b) Complete the Award Profile
      (1) Add the "Attributes" to the award profile
      (2) Attach documentation to the award profile
   c) Finalize the project budget
   d) Make sure appropriate project type has been entered (e.g. GRANT or Business Unit specific)

3) Run **TN_PR101_PROJECT_COST_DETAIL** for each project returned by **TN_GR22_CONTRACTS_PENDING** to determine if any transactions occurred while the contract/grant(s) were pending.
4) Even if the query does not return results, Commitment Control should still be checked for these projects. Navigate to FSCM>Commitment Control> Review Budget Activities> Budgets Overview and review.
5) Run **TN_GR40_PENDING_AMENDMENTS** to identify Customer (revenue) Contracts which have a Contract amendment which is still in a pending status.
6) Complete the Customer (revenue) Contract amendment.
7) If expenditure transactions have occurred or currently remain in an OLT (Over the Contract Billing Limit), an agency would need to file an Edison Help Desk Case requesting that the Grant/Projects team run "PC_PRICING." Provide the following information: the BU, Project ID and accounting date range.

Task 5: Ongoing - Identify and resolve any Over-the-Limit (OLT) transactions.

Transactions that are OLT will not generate a bill or recognize revenue. If the transactions are **not** eligible for billing, they should be reallocated to a different funding source. The transactions acquired from the **TN_GR19_OLT_DETAIL** can be moved and still end up back in the OLT query.

Evaluate the cause of the OLT transactions and reallocate items that need to be re-distributed.

1) Run query **TN_GR19_OLT_CHECK**. (It is recommended to run this query weekly.)

2) If this query returns results, one of the four actions must be taken:

   a) Determine if the Federal grant allows the billing limit to be increased. If the limit can be increased, process a contract amendment, and file an Edison Help Desk case for Edison Grants/Projects Team to run the “PC_PRICING” process. The BU, Project ID, and accounting dates should be provided. Run query **TN_GR19A_OLT_DETAIL** to get detailed transactions of the OLT amount.

b) Determine if expenditure transactions need to be reallocated to a different grant/project. If allowable, use the details from **TN_GR19A_OLT_DETAIL** to create the reallocation journal. The ***AG Source type journal*** should be used since the reallocation journal lines would net to zero by BU, Fund, Account, and the first five digits of the Department ID.

c) Determine if the expenditure transactions need to be moved to state expenditures. Use the details of query **TN_GR19A_OLT_DETAIL** to create the AG journal to reallocate the expenditures to the “State” Activity. Use analysis type of CGE for State Activity transactions (debits) and analysis type of GLE for Federal Activity transactions (credits).

d) Determine if the transactions need to be moved to state expenditures with no project information. Use the details of query **TN_GR19A_OLT_DETAIL** to create an AG journal voucher to credit OLT transactions, with analysis type of “GLE”, and debit the same chartfield string but with NO project information or analysis type.

TN_GR19_OLT_CHECK query should be run weekly and the results promptly addressed**!** Not adjusting OLT transactions WILL cause a difference in expenditures and revenue for specific period(s) and for state year(s) as well as creating reconciling differences in SEFA reporting.

Remember, one can only increase a Customer (revenue) Contract to the granted (funded/awarded) amount!

Task 6: Ongoing - Identify and resolve errors in revenue recognition.

Overview of Task 6:

- Identify Customer Contracts which have revenue recognized to a wrong activity. Create new grant/projects to move expenditures. Analyze the results and make corrections with journals as needed.
- Resolve other errors in revenue recognition: Identify and resolve revenue not recorded to a CN Journal.
- Recognize revenue and expenditures in the same year to avoid improper SEFA reporting.

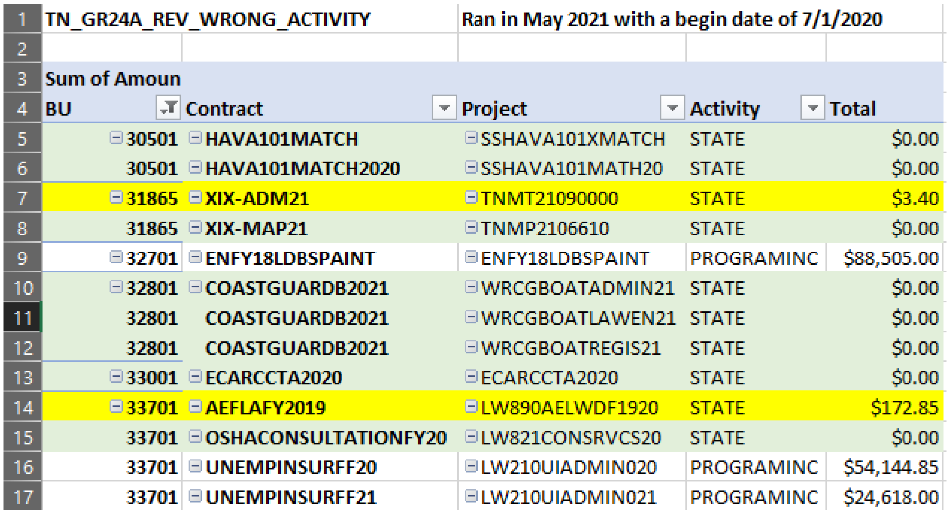
Details of Task 6:

Errors in revenue recognition could occur if the “Rate Set” on the contract/grant is not changed when transactions are priced. Transactions could have been billed or are available on the TN_GR03 query.

- **Query TN_GR24A_REV_WRONG_ACTIVITY** returns values in which revenue has been recognized on the following Activities: DEFAULT, DONATIONS, INKIND, PROGRAMINC, STATE, STATEOTHER, OTHERSTATE, INTERFED, INTERMATCH, NONGOV, and LUSTTRUST. Federal revenue, 68001000, should not normally be recognized for these Project Activities.
- This query will also help to identify by Project ID and Customer (revenue) Contract the amount of program income which has reduced the billing (these numbers would be debit amounts instead of the normal credit transaction which is revenue recognition). The query results can assist with the reconciliation of the SEFA to the GL.

1) Run Query: **TN_GR24A_REV_WRONG_ACTIVITY** and identify Customer Contracts which have revenue recognized to a wrong activity. Create new grant/projects to move expenditures. Analyze the results and make corrections with journals. Pay special attention if entries to the projects are crossing state years because different accounting may be needed in the reallocation journal.

Notes: Results of the query when taken to a pivot table having a total of $0.00 with the STATE Activity have been corrected within the state year of occurrence (Rows 5, 6, 8,10,11,12 & 13). Rows 7 occurred in April and needs to be corrected. Row 14 corrected a 6/30/2020 – prior state year's transaction. PROGRAMINC is valid providing the Program Income and should be reducing the Federal draw as per Federal guidance.



1	TN_GR24A_REV_WRONG_ACTIVITY		Ran in May 2021 with a begin date of 7/1/2020		
2					
3	Sum of Amoun				
4	BU	Contract	Project	Activity	Total
5	⊟30501	⊟HAVA101MATCH	⊟SSHAVA101XMATCH	STATE	$0.00
6	30501	⊟HAVA101MATCH2020	⊟SSHAVA101MATH20	STATE	$0.00
7	⊟31865	⊟XIX-ADM21	⊟TNMT21090000	STATE	$3.40
8	31865	⊟XIX-MAP21	⊟TNMP2106610	STATE	$0.00
9	⊟32701	⊟ENFY18LDBSPAINT	⊟ENFY18LDBSPAINT	PROGRAMINC	$88,505.00
10	⊟32801	⊟COASTGUARDB2021	⊟WRCGBOATADMIN21	STATE	$0.00
11	32801	COASTGUARDB2021	⊟WRCGBOATLAWEN21	STATE	$0.00
12	32801	COASTGUARDB2021	⊟WRCGBOATREGIS21	STATE	$0.00
13	⊟33001	⊟ECARCCTA2020	⊟ECARCCTA2020	STATE	$0.00
14	⊟33701	⊟AEFLAFY2019	⊟LW890AELWDF1920	STATE	$172.85
15	33701	⊟OSHACONSULTATIONFY20	⊟LW821CONSRVCS20	STATE	$0.00
16	33701	⊟UNEMPINSURFF20	⊟LW210UIADMIN020	PROGRAMINC	$54,144.85
17	33701	⊟UNEMPINSURFF21	⊟LW210UIADMIN021	PROGRAMINC	$24,618.00

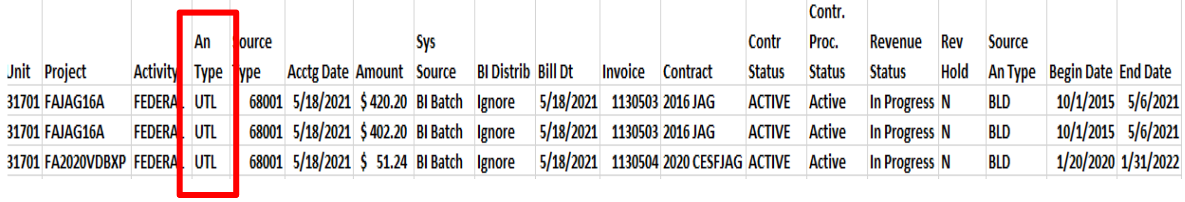
Monitoring recommendations for revenue recognition:

- Use the Project Entry template and checklist when entering new grants.
- Use query **TN_GR01_GRANT_PROJECT_LIST** after creating new grants looking for mis-matched Rate Sets to Sponsors and Project Activity(s).
- Use query **TN_GR27_RATE_SET_ERRORS** on a weekly basis or after the activation of new grants in Edison. This query will return an error value even if the Rate Set's begin date is different than the start date of the grant.
- Review **TN_GR03** query daily for the "STATE" activity appearing (STATE activity should NOT appear on TN_GR03) with any transactions unless one is trying to correct a previous transaction which improperly billed.
- Review **TN_GL64_REVENUE** query looking for 68001000 on projects with STATE activity.
- Review **TN_GR_A07_REV_NOT_JOURNALED** query looking for revenue lines which have not been journal generated or created.

2) Identify and resolve revenue which has not been recorded to a CN journal.

Query, **TN_GR_A07A_REVENUE_NOT_CREATED**, also returns values on the PREPAID utilization where the reduction of the prepaids 35XXXXXX account has not been created due to a chartfield value related to the prepaid being inactivated. For assistance on clearing these, please contact the Grant Accounting Manager (Division of Accounts).

Note: The Utilization of Prepaids with the processing order of the nightly batches in Edison takes an extra day for the second CN journal or the Utilization journal to process since that journal takes the billed date of the zero dollar invoice. **TN_GR_A07A_REVENUE_NOT_CREATED** will pull those UTL lines that have not processed. Following are examples of this situation but note the "An Type" as being UTL from the Source "An Type of BLD.



Jnit	Project	Activity	An Type	ource ype	Acctg Date	Amount	Sys Source	BI Distrib	Bill Dt	Invoice	Contract	Contr Status	Contr. Proc. Status	Revenue Status	Rev Hold	Source An Type	Begin Date	End Date
31701	FAJAG16A	FEDERA	UTL	68001	5/18/2021	$ 420.20	BI Batch	Ignore	5/18/2021	1130503	2016 JAG	ACTIVE	Active	In Progress	N	BLD	10/1/2015	5/6/2021
31701	FAJAG16A	FEDERA	UTL	68001	5/18/2021	$ 402.20	BI Batch	Ignore	5/18/2021	1130503	2016 JAG	ACTIVE	Active	In Progress	N	BLD	10/1/2015	5/6/2021
31701	FA2020VDBXP	FEDERA	UTL	68001	5/18/2021	$ 51.24	BI Batch	Ignore	5/18/2021	1130504	2020 CESFJAG	ACTIVE	Active	In Progress	N	BLD	1/20/2020	1/31/2022

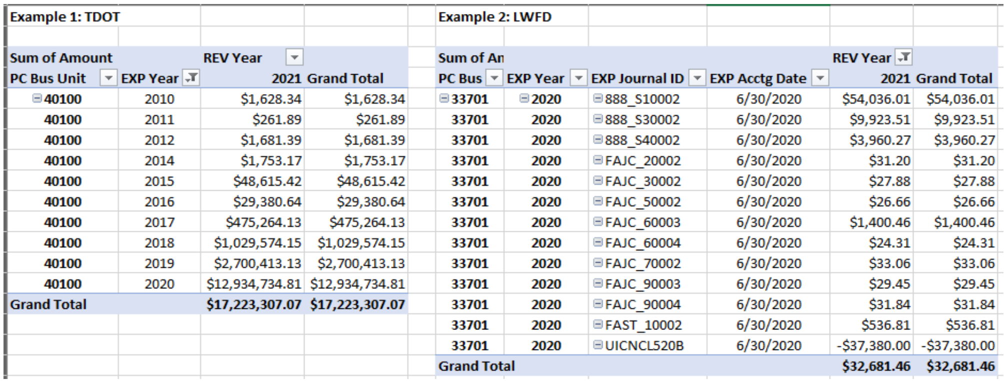
3) It is critical to understand the impact of revenue being recognized in a different year than expenditures.

Revenue recognized in a different year than expenditures can occur if:

- An "OLT" transaction existed in one state year and was not resolved within the same state year the OLT occurred.
- Expenditures were processed after the Customer Contract module was closed. (August 7, 2020 for state FY20 or August 9, 2021 for state FY21). These can occur if your agency/business unit had allocations to process by the Edison team. The processing of these transactions are the last ones posted before the period closes.
- If a Customer (revenue) Contract/Grant had been created, expenditures had occurred and were priced, but the status of the Customer Contract had not been changed to "active" status until after the Customer Contract module closed for the state year.

Run query **TN_GR06X_REV_EXP_IN_DIFF_YEAR** for both FY21 and FY22.

Following are two examples. Example 1 of agency 40100, TDOT, viewed by using pivot table functionality is normal for this particular agency; for other agencies, it is not normal for this to occur, unless it was from the AL (allocating) journals which the Edison team processes as reflected for agency 33701, LWFD, in Example 2. Since the re-allocation of the expenditures with AL source journal occurs at the very end of adjusting periods it can cause revenue to be in a different state year than expenditures.



Example 1: TDOT

Sum of Amount		REV Year	
PC Bus Unit	EXP Year	2021	Grand Total
40100	2010	$1,628.34	$1,628.34
40100	2011	$261.89	$261.89
40100	2012	$1,681.39	$1,681.39
40100	2014	$1,753.17	$1,753.17
40100	2015	$48,615.42	$48,615.42
40100	2016	$29,380.64	$29,380.64
40100	2017	$475,264.13	$475,264.13
40100	2018	$1,029,574.15	$1,029,574.15
40100	2019	$2,700,413.13	$2,700,413.13
40100	2020	$12,934,734.81	$12,934,734.81
Grand Total		$17,223,307.07	$17,223,307.07

Example 2: LWFD

Sum of An				REV Year	
PC Bus	EXP Year	EXP Journal ID	EXP Acctg Date	2021	Grand Total
33701	2020	888_S10002	6/30/2020	$54,036.01	$54,036.01
33701	2020	888_S30002	6/30/2020	$9,923.51	$9,923.51
33701	2020	888_S40002	6/30/2020	$3,960.27	$3,960.27
33701	2020	FAJC_20002	6/30/2020	$31.20	$31.20
33701	2020	FAJC_30002	6/30/2020	$27.88	$27.88
33701	2020	FAJC_50002	6/30/2020	$26.66	$26.66
33701	2020	FAJC_60003	6/30/2020	$1,400.46	$1,400.46
33701	2020	FAJC_60004	6/30/2020	$24.31	$24.31
33701	2020	FAJC_70002	6/30/2020	$33.06	$33.06
33701	2020	FAJC_90003	6/30/2020	$29.45	$29.45
33701	2020	FAJC_90004	6/30/2020	$31.84	$31.84
33701	2020	FAST_10002	6/30/2020	$536.81	$536.81
33701	2020	UICNCL520B	6/30/2020	-$37,380.00	-$37,380.00
Grand Total				$32,681.46	$32,681.46

This step is important when reconciling the Schedule of Expenditures of Federal Awards (SEFA) query to the GL. It is critical to remember revenue recognized in a different year causes the SEFA query to pull incorrect data. The SEFA query pulls from "REVENUE RECOGNIZED" from the expenditures along with the "YAE" accrued expenditures in LA journals.

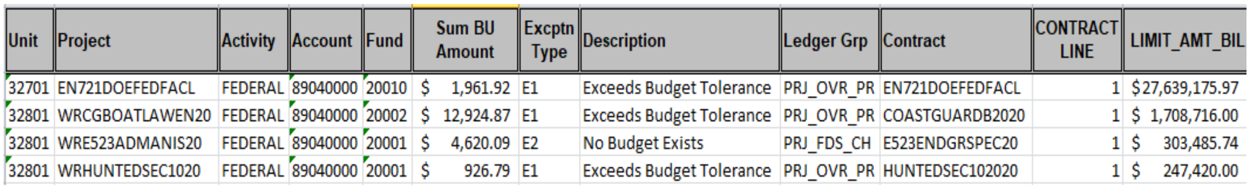
System generated revenue is not posted in an adjusting period (991, 992, etc.). The revenue, however, will be generated and recorded in Period 12. Therefore, agencies can't compare expenditures to revenue being generated by the system (via CN journals) in the adjusting periods (991, 992, etc.).

Highly recommend running this query for FY21 and FY22 to assist with SEFA reporting.

Task 7: Ongoing - Identify and resolve indirect cost (F&A) errors. (For agencies using automated Indirect Cost (F&A) processing only).

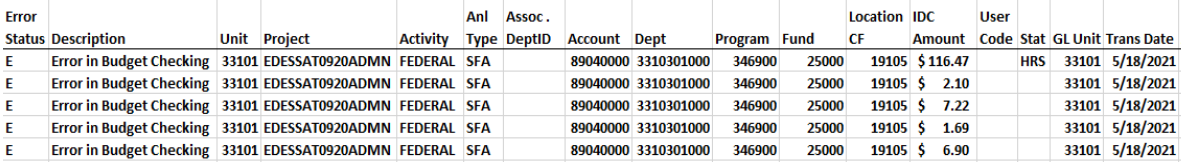
Automated indirect cost is produced by Edison during the nightly batch processes. If one SFA line item within the batch is in an error status for the particular business unit/agency, none of the SFA rows will be produced for that day until the error is cleared.

1) Run **TN_GR28_SFA_COM_CNTRL_ERRS** query.



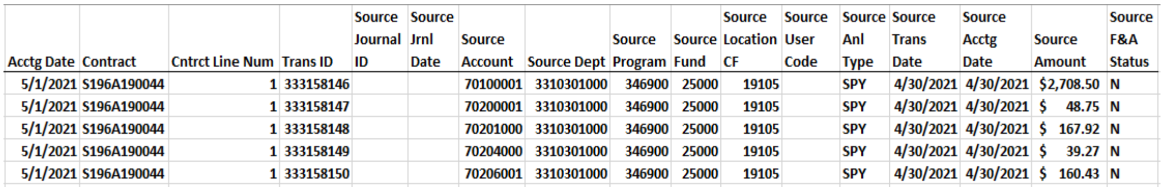
Unit	Project	Activity	Account	Fund	Sum BU Amount	Excptn Type	Description	Ledger Grp	Contract	CONTRACT LINE	LIMIT_AMT_BIL
32701	EN721DOEFEDFACL	FEDERAL	89040000	20010	$ 1,961.92	E1	Exceeds Budget Tolerance	PRJ_OVR_PR	EN721DOEFEDFACL	1	$27,639,175.97
32801	WRCGBOATLAWEN20	FEDERAL	89040000	20002	$ 12,924.87	E1	Exceeds Budget Tolerance	PRJ_OVR_PR	COASTGUARDB2020	1	$ 1,708,716.00
32801	WRE523ADMANIS20	FEDERAL	89040000	20001	$ 4,620.09	E2	No Budget Exists	PRJ_FDS_CH	E523ENDGRSPEC20	1	$ 303,485.74
32801	WRHUNTEDSEC1020	FEDERAL	89040000	20001	$ 926.79	E1	Exceeds Budget Tolerance	PRJ_OVR_PR	HUNTEDSEC102020	1	$ 247,420.00

2) Run **TN_GR29_SFA_INTERACTIVE** query.



Error Status	Description	Unit	Project	Activity	Anl Type	Assoc . DeptID	Account	Dept	Program	Fund	Location CF	IDC Amount	User Code	Stat	GL Unit	Trans Date
E	Error in Budget Checking	33101	EDESSAT0920ADMN	FEDERAL	SFA		89040000	3310301000	346900	25000	19105	$ 116.47		HRS	33101	5/18/2021
E	Error in Budget Checking	33101	EDESSAT0920ADMN	FEDERAL	SFA		89040000	3310301000	346900	25000	19105	$ 2.10			33101	5/18/2021
E	Error in Budget Checking	33101	EDESSAT0920ADMN	FEDERAL	SFA		89040000	3310301000	346900	25000	19105	$ 7.22			33101	5/18/2021
E	Error in Budget Checking	33101	EDESSAT0920ADMN	FEDERAL	SFA		89040000	3310301000	346900	25000	19105	$ 1.69			33101	5/18/2021
E	Error in Budget Checking	33101	EDESSAT0920ADMN	FEDERAL	SFA		89040000	3310301000	346900	25000	19105	$ 6.90			33101	5/18/2021

Screen shot continued:



Acctg Date	Contract	Cntrct Line Num	Trans ID	Source Journal ID	Source Jrnl Date	Source Account	Source Dept	Source Program	Source Fund	Source Location CF	Source User Code	Source Anl Type	Source Trans Date	Source Acctg Date	Source Amount	Source F&A Status
5/1/2021	S196A190044	1	333158146			70100001	3310301000	346900	25000	19105		SPY	4/30/2021	4/30/2021	$2,708.50	N
5/1/2021	S196A190044	1	333158147			70200001	3310301000	346900	25000	19105		SPY	4/30/2021	4/30/2021	$ 48.75	N
5/1/2021	S196A190044	1	333158148			70201000	3310301000	346900	25000	19105		SPY	4/30/2021	4/30/2021	$ 167.92	N
5/1/2021	S196A190044	1	333158149			70204000	3310301000	346900	25000	19105		SPY	4/30/2021	4/30/2021	$ 39.27	N
5/1/2021	S196A190044	1	333158150			70206001	3310301000	346900	25000	19105		SPY	4/30/2021	4/30/2021	$ 160.43	N

a) **TN_GR28_SFA_COM_CNTRL_ERRS** query returns summary amounts of SFA/Indirect cost errors while **TN_GR29_SFA_INTERACTIVE** query returns the details by the various chart fields of the amounts that make up those errors and the source values attempting to create the indirect cost.

b) Listing of possible errors could include:

(i) E6 = Budget Date out of Bounds - The dates would need to be extended on the project, activity, grant, contract, & in commitment control. The summary error will list both the parent (PRJ_OVR_PR) and the child (PRJ_FDS_CH) ledger group.
(ii) E1 = Exceeds Budget Tolerance - The overall project budget limit has been reached. Determine if the budget can be increased or if the expenditures need to be reallocated.
(iii) AD = No Offset Associated Department - If a new department has been added to an agency/BU and it was not added to the F&A Institution configuration, this error would be returned. If this error appears, notify the Edison Financials Grant/Projects team via Edison Help Desk case or Grant Accounting Manager, Division of Accounts
(iv) RF = Funded Rate Pct Not Found - This error would appear if a funded rate percentage is not defined on the Project Activity F&A Rate page. To correct, add Rate to the Project Activity.
(v) RI = Institution Rate Pct Not Found - This error would appear if an institution (BU) rate percentage is not defined on the Institution's F&A Rate page. To correct, file an Edison Help Desk case to add new effective dated F&A Rates to the Agency/Business Unit/Institution.

Following are the most common errors and ways to correct them:

1) E6 Error b(i): the date of the project would need to be extended in Commitment Control, if applicable (done by Edison GL with a Help Desk Case being filed).
2) E1 Error b(ii): option A - increase the project budget to allow for the F&A to process, if applicable, or option B - set the F&A from the Project ID's FEDERAL or billable Activity to a zero value on a date prior to the base expenditure transactions that are trying to produce the indirect cost.

If you have the base transactions (from which the indirect cost was produced) that are in OLT, F&A (IDC) budget errors are possible. Also, if base transactions are moved, the next time F&A is run, the system will automatically move the related IDC (indirect cost).

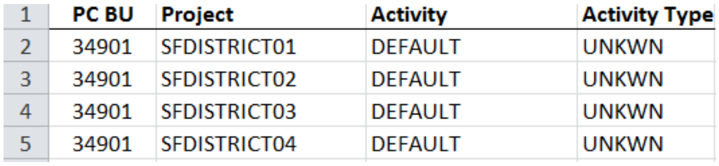
All F&A errors should all be cleared on August 9th when the Edison Grant's team will **STOP** the automated processing for Indirect Cost.

Task 8: Ongoing - Review and analyze projects that are not associated with a Customer Contract.

Review and analyze projects that are not associated with a Customer Contract to identify potential unbilled and unrecognized revenue.

Run either of the following queries:

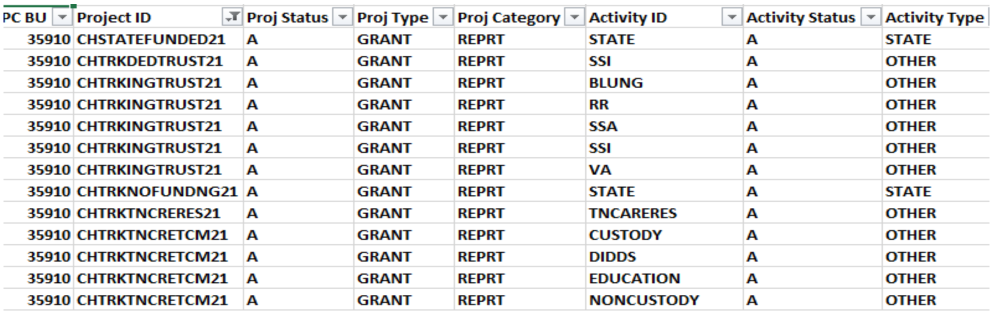
- **TN_GR22A_PROJ_NOT_ON_CONTRACT**
- **TN_PR140_PROJECT_NOT_CONTRACT**



1	PC BU	Project	Activity	Activity Type
2	34901	SFDISTRICT01	DEFAULT	UNKWN
3	34901	SFDISTRICT02	DEFAULT	UNKWN
4	34901	SFDISTRICT03	DEFAULT	UNKWN
5	34901	SFDISTRICT04	DEFAULT	UNKWN

1) Determine if it is just a reporting project, if so, it is valid to return on the query(s).
    a. If transactions have been recorded against these projects, revenue has not been recognized and nothing has billed in the system. These are reporting only, and do NOT initiate a federal draw.
    b. If costs need to be allocated to grant projects, run query **TN_PR101_PROJECT_COST_DETAIL** to get the details needed to enter a GL journal voucher to reallocate transactions.
    c. If reallocations are done by the Edison Financials staff, the agency should check each month following the reallocations to make sure all values were reallocated.
    - Old conversion projects may exist and not be on Customer (revenue) Contracts, but would only have been used to bring it legacy transactions for informational purposes only and may have an Activity or Project Status as "I" for inactive or "A" for Active. If the Activity Status is "T" it is closed to procurement.

Following is an example of part of a **TN_PR140_PROJECT_NOT_CONTRACT** query:



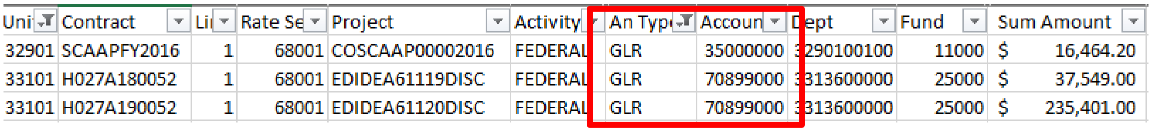
PC BU	Project ID	Proj Status	Proj Type	Proj Category	Activity ID	Activity Status	Activity Type
35910	CHSTATEFUNDED21	A	GRANT	REPRT	STATE	A	STATE
35910	CHTRKDEDTRUST21	A	GRANT	REPRT	SSI	A	OTHER
35910	CHTRKINGTRUST21	A	GRANT	REPRT	BLUNG	A	OTHER
35910	CHTRKINGTRUST21	A	GRANT	REPRT	RR	A	OTHER
35910	CHTRKINGTRUST21	A	GRANT	REPRT	SSA	A	OTHER
35910	CHTRKINGTRUST21	A	GRANT	REPRT	SSI	A	OTHER
35910	CHTRKINGTRUST21	A	GRANT	REPRT	VA	A	OTHER
35910	CHTRKNOFUNDNG21	A	GRANT	REPRT	STATE	A	STATE
35910	CHTRKTNCRERES21	A	GRANT	REPRT	TNCARERES	A	OTHER
35910	CHTRKTNCRETCM21	A	GRANT	REPRT	CUSTODY	A	OTHER
35910	CHTRKTNCRETCM21	A	GRANT	REPRT	DIDDS	A	OTHER
35910	CHTRKTNCRETCM21	A	GRANT	REPRT	EDUCATION	A	OTHER
35910	CHTRKTNCRETCM21	A	GRANT	REPRT	NONCUSTODY	A	OTHER

Task 9: Ongoing - Determine and resolve any abnormal situations which exist or if "analysis types" have been used incorrectly in transactions.

The "Activity" along with the "Analysis types" **should** identify the funding source.

1) Run the query **TN_GR23_ANL_TYPE_ABNORMAL** for the date range of the current state year. If nothing returns on the query, no abnormal situations exist. The ACCOUNTING_DT that should be entered is the **first day** of the state year, for FY21 would be 07/01/2020.

   Following is an example of an analysis type of "GLR" (general ledger revenue) against an expenditure (71008000) account. This is an error and needs to be corrected with a GL journal voucher to change the analysis type from GLR to GLE (general ledger expenditure). However, make sure that this was not a correction of an earlier transaction since it is recommended to run the query for just one state year.

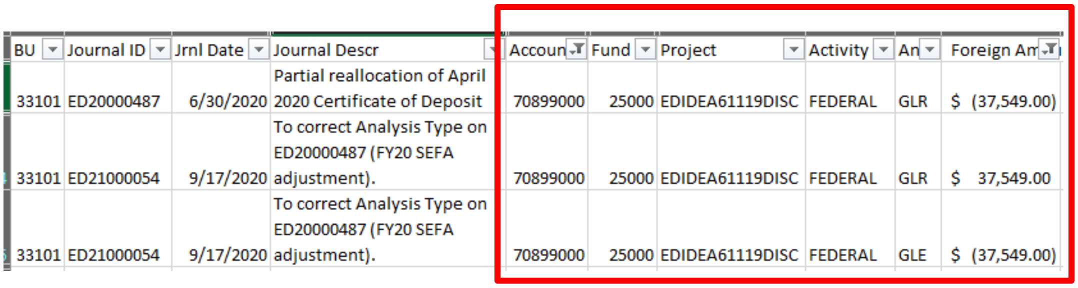


Uni	Contract	Li	Rate Se	Project	Activity	An Typ	Accoun	Dept	Fund	Sum Amount
32901	SCAAPFY2016	1	68001	COSCAAP00002016	FEDERAL	GLR	35000000	3290100100	11000	$ 16,464.20
33101	H027A180052	1	68001	EDIDEA61119DISC	FEDERAL	GLR	70899000	3313600000	25000	$ 37,549.00
33101	H027A190052	1	68001	EDIDEA61120DISC	FEDERAL	GLR	70899000	3313600000	25000	$ 235,401.00

   Tip: Always review using Project Costing and filter down to the account and GLR analysis type. The second and third lines reflect an entry in FY21 which was a correction relating to FY20 (prior state year). Accounts beginning with a "3" are liability accounts and will return on this query, however GLR is the analysis type to be used when making an adjustment with a general ledger journal.

2) If the query returns results, the **TN_GR23A_JOURNAL_INQUIRY** query should be run by Project ID with specific chartfield information to fix the mismatched situations or can be found by running query **TN_PR202_PROJECT_COST_DETAIL**.

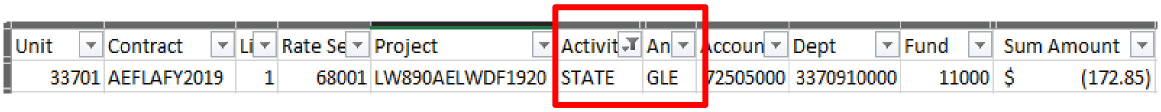
   Note: When an abnormality is corrected, the **TN_GR23_ANL_TYPE_ABNORMAL** query will no longer return the value since offsetting correction exists in Edison. However, if you wanted to see both sides to make sure the value has been changed, run **TN_GR23A_JOURNAL_INQUIRY** for just that project ID for the overall time frame (when the first transaction occurred to the current date) to find the correcting journal ID. The following example reflects the correction AG journal reversing the GLR transaction line and entering the correct "GLE" analysis type crossing state years.



BU	Journal ID	Jrnl Date	Journal Descr	Accoun	Fund	Project	Activity	An	Foreign Am
33101	ED20000487	6/30/2020	Partial reallocation of April 2020 Certificate of Deposit	70899000	25000	EDIDEA61119DISC	FEDERAL	GLR	$ (37,549.00)
33101	ED21000054	9/17/2020	To correct Analysis Type on ED20000487 (FY20 SEFA adjustment).	70899000	25000	EDIDEA61119DISC	FEDERAL	GLR	$ 37,549.00
33101	ED21000054	9/17/2020	To correct Analysis Type on ED20000487 (FY20 SEFA adjustment).	70899000	25000	EDIDEA61119DISC	FEDERAL	GLE	$ (37,549.00)

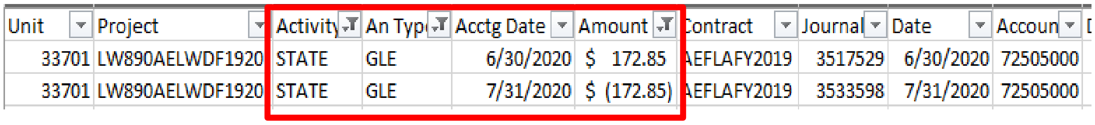
3) The combination of a STATE Activity and a GLE (general ledger billable expenditure) AN (analysis) type is invalid. For the invalid transactions, process a GL journal voucher and move the expenditure from the analysis type of GLE to a CGE (cost shared general ledger expenditure). If only changing the AN Type, an "AG" source journal can be used.

Example of STATE Activity(s) with incorrect AN Type of GLE – should be CGE:



Unit	Contract	Li	Rate Se	Project	Activit	An	Accoun	Dept	Fund	Sum Amount
33701	AEFLAFY2019	1	68001	LW890AELWDF1920	STATE	GLE	72505000	3370910000	11000	$ (172.85)

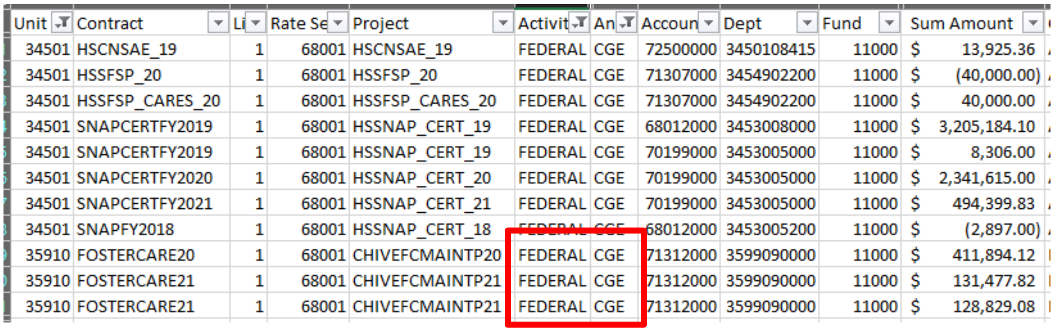
Tip: Always review the Project ID with all the transactions because the transaction could be crossing state years in the cleanup of the abnormal combination. See the following example:



Unit	Project	Activity	An Typ	Acctg Date	Amount	Contract	Journal	Date	Accoun
33701	LW890AELWDF1920	STATE	GLE	6/30/2020	$ 172.85	AEFLAFY2019	3517529	6/30/2020	72505000
33701	LW890AELWDF1920	STATE	GLE	7/31/2020	$ (172.85)	AEFLAFY2019	3533598	7/31/2020	72505000

4) The combination of a Federal activity and a CGE (cost shared general ledger expenditure) analysis type is invalid. Process a GL journal voucher and move the CGE to GLE (general ledger billable expenditure) analysis type.

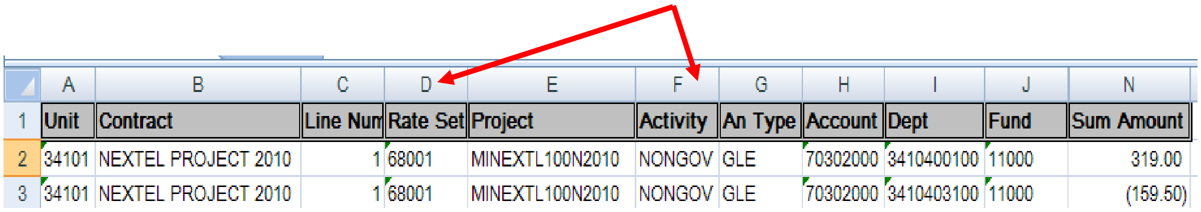
Examples of FEDERAL Activity(s) with incorrect AN Type of CGE – should be GLE, however take note that there could be exceptions to the abnormality rule with specific business units/agencies (example with Children's Services 35910 Foster Care abnormality which could be an acceptable exception:



Unit	Contract	Li	Rate Se	Project	Activit	An	Accoun	Dept	Fund	Sum Amount
34501	HSCNSAE_19	1	68001	HSCNSAE_19	FEDERAL	CGE	72500000	3450108415	11000	$ 13,925.36
34501	HSSFSP_20	1	68001	HSSFSP_20	FEDERAL	CGE	71307000	3454902200	11000	$ (40,000.00)
34501	HSSFSP_CARES_20	1	68001	HSSFSP_CARES_20	FEDERAL	CGE	71307000	3454902200	11000	$ 40,000.00
34501	SNAPCERTFY2019	1	68001	HSSNAP_CERT_19	FEDERAL	CGE	68012000	3453008000	11000	$ 3,205,184.10
34501	SNAPCERTFY2019	1	68001	HSSNAP_CERT_19	FEDERAL	CGE	70199000	3453005000	11000	$ 8,306.00
34501	SNAPCERTFY2020	1	68001	HSSNAP_CERT_20	FEDERAL	CGE	70199000	3453005000	11000	$ 2,341,615.00
34501	SNAPCERTFY2021	1	68001	HSSNAP_CERT_21	FEDERAL	CGE	70199000	3453005000	11000	$ 494,399.83
34501	SNAPFY2018	1	68001	HSSNAP_CERT_18	FEDERAL	CGE	68012000	3453005200	11000	$ (2,897.00)
35910	FOSTERCARE20	1	68001	CHIVEFCMAINTP20	FEDERAL	CGE	71312000	3599090000	11000	$ 411,894.12
35910	FOSTERCARE21	1	68001	CHIVEFCMAINTP21	FEDERAL	CGE	71312000	3599090000	11000	$ 131,477.82
35910	FOSTERCARE21	1	68001	CHIVEFCMAINTP21	FEDERAL	CGE	71312000	3599090000	11000	$ 128,829.08

5) The combination of a Rate Set that is FEDERAL "68001" and the activity is NONGOV usually indicates a mismatch. Federal revenue could be overstated. However, this specific example could be acceptable if an agency received Federal funds from a nongovernmental provider and the reporting of those funds were required to be reported on the Schedule of Expenditures of Federal Awards (SEFA).

Example of Rate set mismatched against the Activity (Federal 68001 Rate vs. Activity of NONGOV):



	A	B	C	D	E	F	G	H	I	J	N
1	Unit	Contract	Line Num	Rate Set	Project	Activity	An Type	Account	Dept	Fund	Sum Amount
2	34101	NEXTEL PROJECT 2010	1	68001	MINEXTL100N2010	NONGOV	GLE	70302000	3410400100	11000	319.00
3	34101	NEXTEL PROJECT 2010	1	68001	MINEXTL100N2010	NONGOV	GLE	70302000	3410403100	11000	(159.50)

For the purpose of the example above, it is assumed the Federal (68001) rate set on the Customer (revenue) Contract is incorrect. With this assumption, any activity other than "FEDERAL" would result in improperly recognized Federal revenue if any expenditure(s) occurred.

Do the following corrective measures:

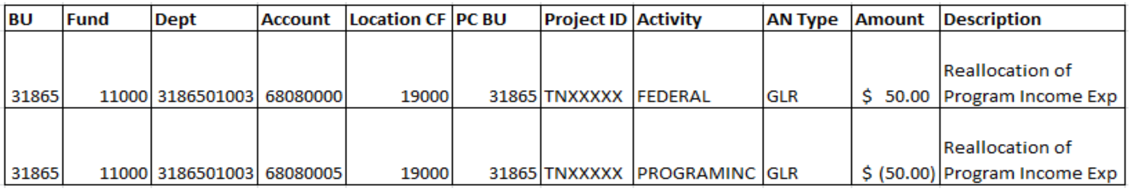
Create a new grant through the proposal method with the correct rate set on the Customer (revenue) Contract & move with a GL journal or AG journal all the expenditures from the old Project ID/Customer (revenue) Contract to the new Project ID/Customer (revenue) Contract.

6) Other abnormal situations that may return on this query would include the activity of PROGRAMINC. This could be a valid transaction if the agency is manually recording the program income. If the receipt of funds was originally recorded as 6808000 – Current Services with a Project ID and analysis type GLR, an adjusting entry is needed (see example below). The agency/business unit would need to re-allocate with a GL journal voucher the related revenue which should be affected by the program income being received.

Valid Program Income revenue accounts are below:

Account	Description
68030001	Counties-Program Income
68050001	Cities-Program Income
68060001	Non-Gov-Program Income
68080005	Current Services-Program Income
68090002	Interdept-Program Income
68095002	Interdept_CU-Program Income

Following is an example of this reallocation GL journal entry if Program Income had been recorded when received as "Current Services/68080000."



BU	Fund	Dept	Account	Location CF	PC BU	Project ID	Activity	AN Type	Amount	Description
31865	11000	3186501003	68080000	19000	31865	TNXXXXX	FEDERAL	GLR	$ 50.00	Reallocation of Program Income Exp
31865	11000	3186501003	68080005	19000	31865	TNXXXXX	PROGRAMINC	GLR	$ (50.00)	Reallocation of Program Income Exp

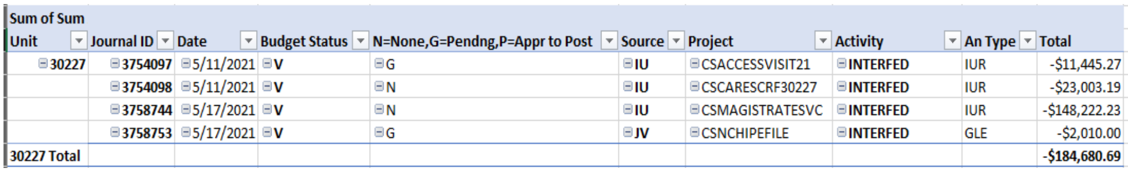
Verify that any other abnormal combinations are valid documenting your research and attaching it to the Award profile.

Task 10: 06/18 - Identify Project-related journals which have not posted (If a Journal has not posted, the results of the subsequent Tasks/queries may be misleading)

This task needs to be done EVERY Friday through July 23rd and daily beginning Monday, July 26th through Tuesday, August 3rd, the last day to enter Grant/Project journal entries. Also recommend doing this task every morning through Friday, August 6th which is the last day for Division of Accounts to approve those journals.

Note: The *last day to enter* an AG/JV/EX journal *involving Customer (revenue) Contracts and related Projects is Tuesday, August 3rd!*

1) Run query: **TN_GR20A_JRNLS_NOT_POST_GR**



Sum of Sum									
Unit	**Journal ID**	**Date**	**Budget Status**	**N=None,G=Pendng,P=Appr to Post**	**Source**	**Project**	**Activity**	**An Type**	**Total**
⊟**30227**	⊟**3754097**	⊟5/11/2021	⊟**V**	⊟G	⊟**IU**	⊟CSACCESSVISIT21	⊟**INTERFED**	IUR	-$11,445.27
	⊟**3754098**	⊟5/11/2021	⊟**V**	⊟N	⊟**IU**	⊟CSCARESCRF30227	⊟**INTERFED**	IUR	-$23,003.19
	⊟**3758744**	⊟5/17/2021	⊟**V**	⊟N	⊟**IU**	⊟CSMAGISTRATESVC	⊟**INTERFED**	IUR	-$148,222.23
	⊟**3758753**	⊟5/17/2021	⊟**V**	⊟G	⊟**JV**	⊟CSNCHIPEFILE	⊟**INTERFED**	GLE	-$2,010.00
30227 Total									**-$184,680.69**

2) Make sure date prompts include **all** open period dates.

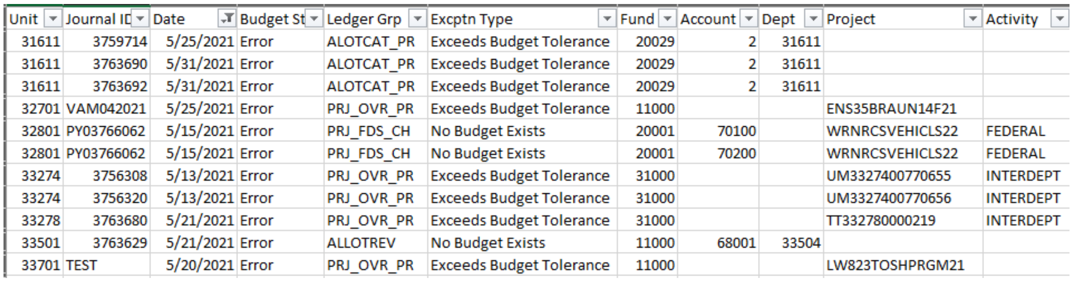
3) Determine why the journals listed are not posted.

The example above shows some of these as Valid in budget checking status, while other journals are "E" for budget errors. If the budget status is "N," the journal has not been budget checked.

Journal processing statuses include:

- "N" which means the journal is awaiting agency approvals.
- "G" represents the journal is in a "Pending" status.
- "P" represents the journal has been approved to post.
- "E" represents the journal contains an error and needs to be resolved.

Errors on Journals can also be found by running query **TN_GL13_BUDGET_EXCEPTIONS**. For Project ID related errors, filter Budget Period to show "ALL and "2021."



Unit	Journal ID	Date	Budget St	Ledger Grp	Excptn Type	Fund	Account	Dept	Project	Activity
31611	3759714	5/25/2021	Error	ALOTCAT_PR	Exceeds Budget Tolerance	20029	2	31611		
31611	3763690	5/31/2021	Error	ALOTCAT_PR	Exceeds Budget Tolerance	20029	2	31611		
31611	3763692	5/31/2021	Error	ALOTCAT_PR	Exceeds Budget Tolerance	20029	2	31611		
32701	VAM042021	5/25/2021	Error	PRJ_OVR_PR	Exceeds Budget Tolerance	11000			ENS35BRAUN14F21	
32801	PY03766062	5/15/2021	Error	PRJ_FDS_CH	No Budget Exists	20001	70100		WRNRCSVEHICLS22	FEDERAL
32801	PY03766062	5/15/2021	Error	PRJ_FDS_CH	No Budget Exists	20001	70200		WRNRCSVEHICLS22	FEDERAL
33274	3756308	5/13/2021	Error	PRJ_OVR_PR	Exceeds Budget Tolerance	31000			UM3327400770655	INTERDEPT
33274	3756320	5/13/2021	Error	PRJ_OVR_PR	Exceeds Budget Tolerance	31000			UM3327400770656	INTERDEPT
33278	3763680	5/21/2021	Error	PRJ_OVR_PR	Exceeds Budget Tolerance	31000			TT332780000219	INTERDEPT
33501	3763629	5/21/2021	Error	ALLOTREV	No Budget Exists	11000	68001	33504		
33701	TEST	5/20/2021	Error	PRJ_OVR_PR	Exceeds Budget Tolerance	11000			LW823TOSHPRGM21	

- Other budget errors could result from a budget item not existing on the grant/project budget, PY03766062. If the budget error is "No Budget Exists" for a specific budget item, i.e. 70100 & 70200 (Labor & Fringe), on the Ledger Group PRJ_FDS_CH (the budget item level of the project) one could add this budget item to the grant project budget, providing it is an allowable cost to the grant. This error could have been prevented if the agency had run query **TN_GL60PE_SPDCHRTS_PROJ_ERRORS.** This query would have reflected an error on Project ID WRNRCSVEHICLS22 because a speedchart had been replicated to HCM as a Task Profile when the

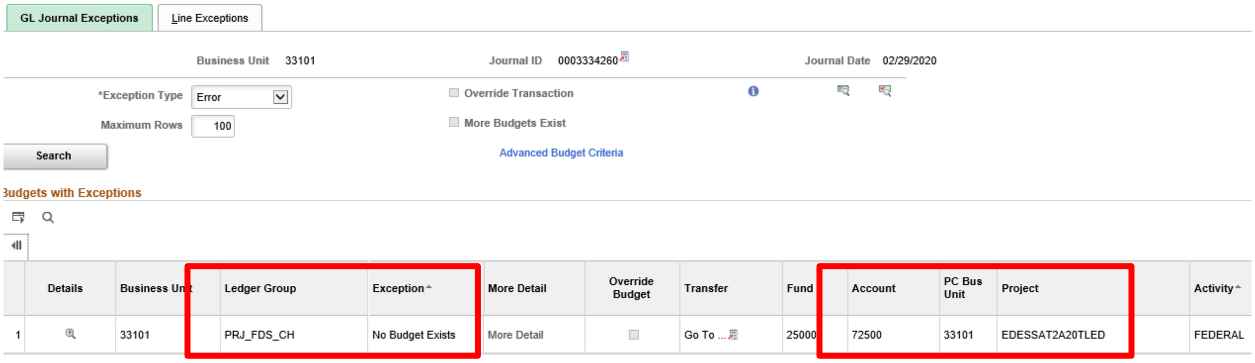
Project's budget did not have the budget items of 70100 and 70200 (Payroll & Fringe).

Even if the needed budget item(s) were added to the project budget and finalized, the journal would still fail budget checking ***if the Project Accounting Date is not changed*** to prior to the transaction accounting date.

- If the budget error is "No Budget Exists" on the PRJ_OVR_PR (the overall budget for the Project ID), the Grant Project budget had not been sent to Commitment Control. The Project budget needs to be finalized sending the budget to the Commitment Control tables.
- Budget error, "Exceeds budget tolerance" exists on the PRJ_OVR_PR ledger group. This error can be corrected by the agency/business unit increasing the project budget, ***if allowable***, or by reallocating expenditures off of the Project.
- Budget error, "Date out of Bounds," could be corrected by extending the end date, provided the extended date is within the Period of Performance.

Following is an example of a Project ID having a budget error on the object code/budget item and what would need to occur:

Journal error shows the following:

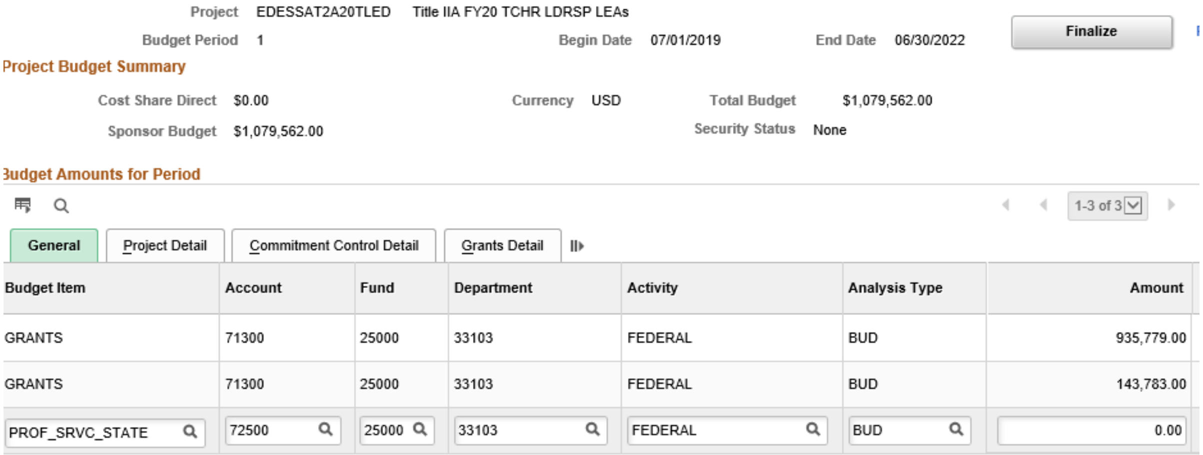


Business Unit 33101
Journal ID 0003334260
Journal Date 02/29/2020
*Exception Type Error
Maximum Rows 100
☐ Override Transaction
☐ More Budgets Exist

Budgets with Exceptions

	Details	Business Unit	Ledger Group	Exception	More Detail	Override Budget	Transfer	Fund	Account	PC Bus Unit	Project	Activity
1		33101	PRJ_FDS_CH	No Budget Exists	More Detail	☐	Go To ...	25000	72500	33101	EDESSAT2A20TLED	FEDERAL

Add the budget item to the Budget Detail:



Project EDESSAT2A20TLED Title IIA FY20 TCHR LDRSP LEAs
Budget Period 1
Begin Date 07/01/2019
End Date 06/30/2022

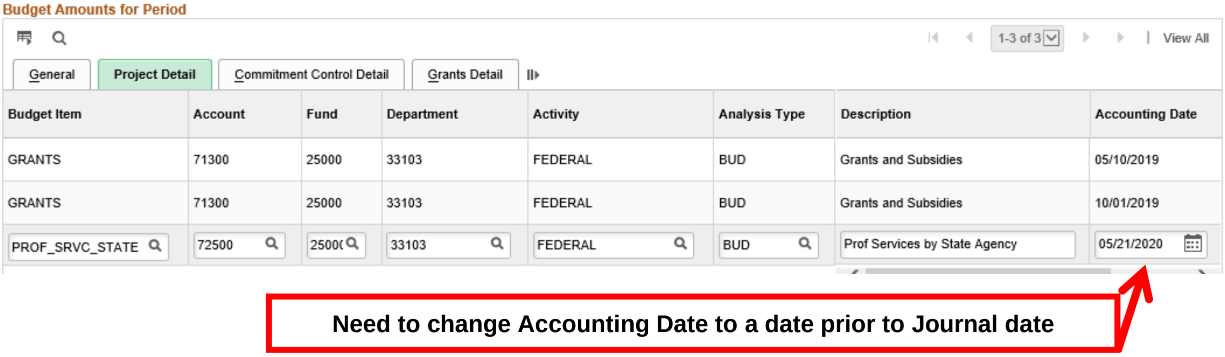
Project Budget Summary

Cost Share Direct $0.00
Sponsor Budget $1,079,562.00
Currency USD
Total Budget $1,079,562.00
Security Status None

Budget Amounts for Period

Budget Item	Account	Fund	Department	Activity	Analysis Type	Amount
GRANTS	71300	25000	33103	FEDERAL	BUD	935,779.00
GRANTS	71300	25000	33103	FEDERAL	BUD	143,783.00
PROF_SRVC_STATE	72500	25000	33103	FEDERAL	BUD	0.00

Click on the Project Detail tab/page and scroll over to the Accounting Date and change it to a date prior to the general ledger journal date before finalizing.



Budget Item	Account	Fund	Department	Activity	Analysis Type	Description	Accounting Date
GRANTS	71300	25000	33103	FEDERAL	BUD	Grants and Subsidies	05/10/2019
GRANTS	71300	25000	33103	FEDERAL	BUD	Grants and Subsidies	10/01/2019
PROF_SRVC_STATE	72500	2500	33103	FEDERAL	BUD	Prof Services by State Agency	05/21/2020

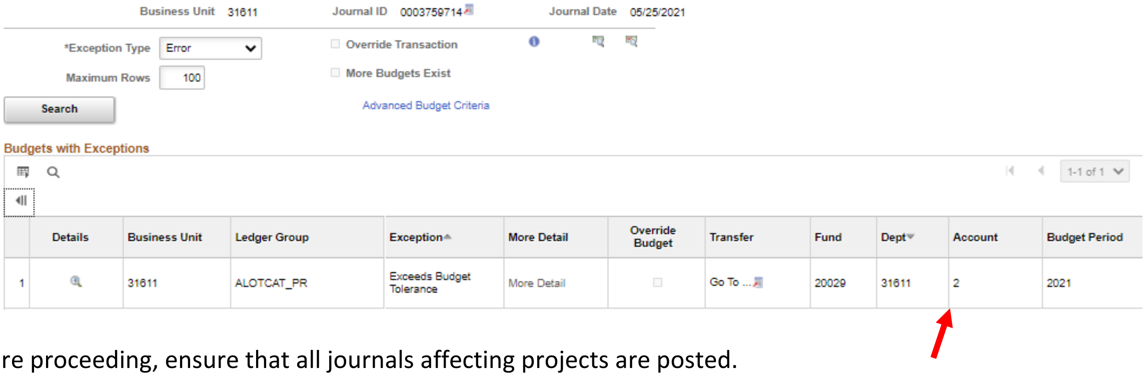
Need to change Accounting Date to a date prior to Journal date

- Following is an example of a budget error on a GL journal 0003759714 previously shown. The journal is in budget error because the journal “Exceeds Budget Tolerance” on the “ALOTCAT_PR”.

  This is an allotment error:

  - Account 1 (above the line expenditures) and Account 2 (below the line expenditures - all other expenditures) can only be corrected by budget personnel.

    These errors are on allotment/department 31611 and Account 2 (below the line expenditures). The Agency’s budget individual would need to review the current state year’s activity and address with F&A Budget in order to clear budget checking.



Business Unit 31611
Journal ID 0003759714
Journal Date 05/25/2021
*Exception Type Error
Maximum Rows 100
☐ Override Transaction
☐ More Budgets Exist

	Details	Business Unit	Ledger Group	Exception	More Detail	Override Budget	Transfer	Fund	Dept	Account	Budget Period
1		31611	ALOTCAT_PR	Exceeds Budget Tolerance	More Detail	☐	Go To ...	20029	31611	2	2021

4) Before proceeding, ensure that all journals affecting projects are posted.

5) Ensure auto-reversing journals processed for year-end post in the next state fiscal year and no journals fail to post due to budget errors.

   If the auto-reversing journal does not post due to a project budget error, the agency/business unit should contact the General Ledger section (Division of Accounts) for assistance.

Task 11: 06/22 – 6/24 – Deadlines for requesting changes:

- 6/22 - Requests for changes to allotment codes that must be made by July 1st.
- 6/22 - For new speedcharts for FY22 that must be completed by July 1st.
- 6/24 - Requests to Edison for iNovah allocations for FY22.
- 6/24 - Requests to Edison to change existing allocations to a different speedchart.

Note: If inactivating a chartfield, ie. Department/Program/UserCode, etc. - the agency needs to notify Edison Grants/Projects of a crosswalk chartfield. This is important since some Project/Grant queries pull from prior transactions which could result in extra research and problems when a chartfield is made inactive.

Task 12: 06/22 & ongoing – Evaluate transactions that have not billed

1) Run query **TN_GR20_UNBILLED_TRANS_DETAILS**.

2) Analyze the **TN_GR20_UNBILLED_TRANS_DETAILS** by referencing the following:

    a) Billing Anal Type of Priced Row
        i) BIL = can be billed
        ii) OLT = over the billing limit & will not bill (these have to be resolved)
        iii) DEF = deferred – query gives one the date on which the individual line has been deferred to as the billed date and is the date the deferred transactions will re-appear on the TN_GR03 query

    b) Billing Status
        i) Priced = ready to send to billing
        ii) Billing Worksheet = in billing and could be a temp bill or an invoice
        iii) Ignore = will not be billed
        iv) Unbillable/Nonbillable = not current billable (may be temporary)
        v) S = in process

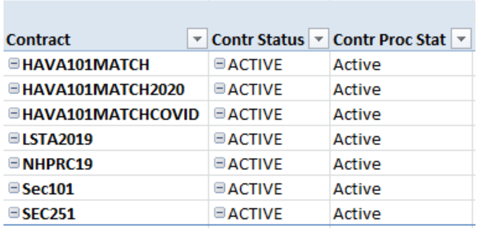
    c) Contract Process Status
        i) Must be in “Active” to bill

    d) System Source of Original transaction
        i) AP Batch = Accounts Payable
        ii) Batch Time & Labor = Payroll
        iii) EX Batch = Uploaded Journal
        iv) GL Batch = General Ledger
        v) GM Batch = Grants F&A (Indirect Cost)
        vi) PC Online Entry Panel = direct entry in Project costing

    e) GL Distribution Status of Revenue Recognition
        i) **C** = Revenue processing has not yet occurred
        ii) **G**enerated = Revenue accounting lines have been created but not yet posted to GL
        iii) **D**istributed = Revenue has been recognized and posted to GL
        iv) **I**gnored = Revenue will not be recognized
        v) **N**one = Revenue has not been recognized
        vi) **S** = Revenue is in process

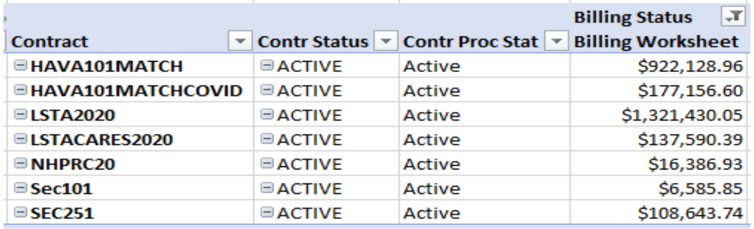
3) A pivot table should be used to analyze this query.

    a) Having “Contract,” “Contract Status,” and “Contr Proc Stat (Processing Status)” as the row labels in the pivot table is recommended. This view will show whether Customer (revenue) Contracts are “Active” – any status other than “Active” will not bill or recognize revenue.



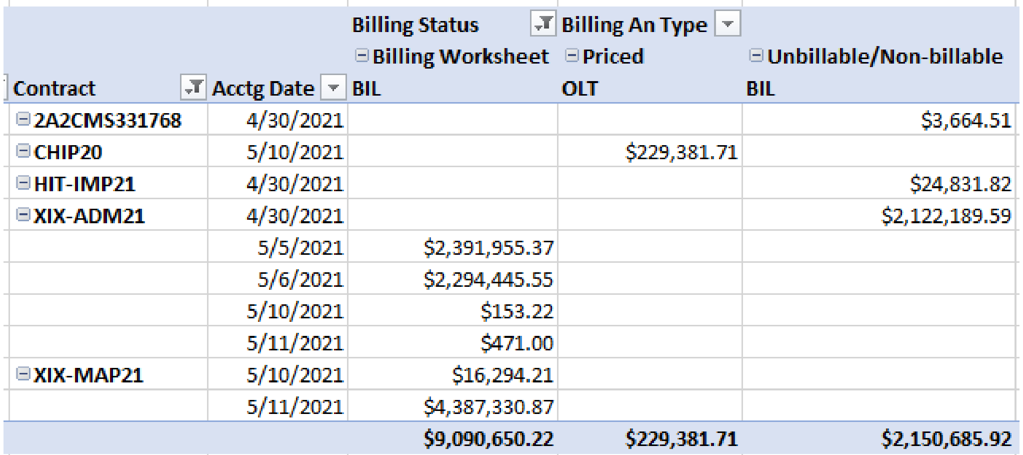
Contract	Contr Status	Contr Proc Stat
⊟HAVA101MATCH	⊟ACTIVE	Active
⊟HAVA101MATCH2020	⊟ACTIVE	Active
⊟HAVA101MATCHCOVID	⊟ACTIVE	Active
⊟LSTA2019	⊟ACTIVE	Active
⊟NHPRC19	⊟ACTIVE	Active
⊟Sec101	⊟ACTIVE	Active
⊟SEC251	⊟ACTIVE	Active

4) Modify or create a new pivot table to analyze the Billing Status by putting “Contract” as the row labels, “Billing Status” as column label and amount as the “**Σ** sum” value. The Billing Worksheet amounts should equal the value on **TN_GR03_BILLING_DETAIL** query for that particular day by project ID. If they do not, proceed to #5.



			Billing Status
Contract	Contr Status	Contr Proc Stat	Billing Worksheet
⊟HAVA101MATCH	⊟ACTIVE	Active	$922,128.96
⊟HAVA101MATCHCOVID	⊟ACTIVE	Active	$177,156.60
⊟LSTA2020	⊟ACTIVE	Active	$1,321,430.05
⊟LSTACARES2020	⊟ACTIVE	Active	$137,590.39
⊟NHPRC20	⊟ACTIVE	Active	$16,386.93
⊟Sec101	⊟ACTIVE	Active	$6,585.85
⊟SEC251	⊟ACTIVE	Active	$108,643.74

5) If your Billing Worksheet does not equal the value on **TN_GR03_BILLING_DETAIL** query for that day, change the pivot table to add the “Acctg Date” as a row label. Use the filter to see the “Priced” and add the “Billing An (analysis) Type” in the column label. What is priced but in a BIL state should equal the results of the **TN_GR03_BILLING_DETAIL** query for that particular accounting date. If one has something that is “Priced” in a BIL state but not on the Billing Worksheet and not in OLT, the PRICING process probably needs to be run on those transactions. In Edison, file an Edison Help Desk case to FSCM Grants/Projects team to request pricing be run, if applicable. Provide the BU, Project ID, and “Acctg (Accounting) Date” range (from and to dates). Task #5 should be referenced to address OLT’s.



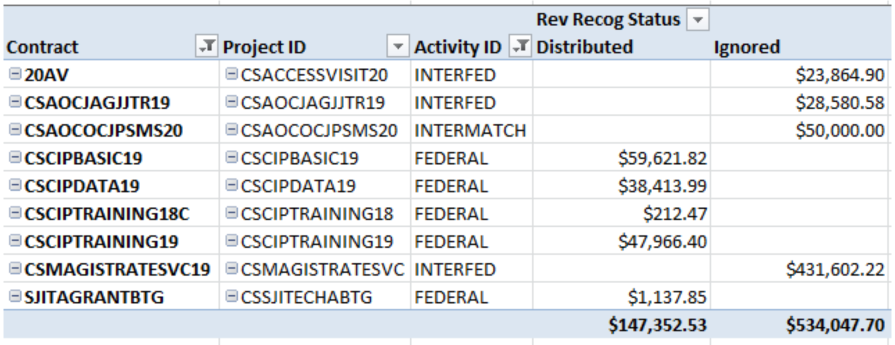
		Billing Status	Billing An Type	
		⊟Billing Worksheet	⊟Priced	⊟Unbillable/Non-billable
Contract	Acctg Date	BIL	OLT	BIL
⊟2A2CMS331768	4/30/2021			$3,664.51
⊟CHIP20	5/10/2021		$229,381.71	
⊟HIT-IMP21	4/30/2021			$24,831.82
⊟XIX-ADM21	4/30/2021			$2,122,189.59
	5/5/2021	$2,391,955.37		
	5/6/2021	$2,294,445.55		
	5/10/2021	$153.22		
	5/11/2021	$471.00		
⊟XIX-MAP21	5/10/2021	$16,294.21		
	5/11/2021	$4,387,330.87		
		$9,090,650.22	$229,381.71	$2,150,685.92

Another reason for a difference could be a result of a future dated transaction being priced, but not eligible to process on the TN_GR03 query. Above also reflects an example of payroll transactions which have an accounting date of 4/30/2021 and are scheduled to be paid out on 5/14/2021, which were returned as “Priced” and “Unbillable/Non-billable” on May 12th. These transactions would not be on the TN_GR03 Billing Worksheet until the following day, May 13th to bill. Federal funds should arrive at the state on the same day the payroll is paid to the state’s employees, making the Federal funds to the state be interest neutral.

6) Modify or create a new pivot table with "**Project ID**" as row label and in the column label "**Rev Recog (recognition) Status**" and amount remains in the "**Σ sum**" field. The Rev Recog Statuses are described below.

   i) C = Revenue processing has not yet occurred – this could result from a Customer (revenue) Contract not being made active or from having an OLT transaction in billing.
   ii) Generated = Revenue accounting lines have been created but not yet posted to GL – this could result from a CN journal having a budget error and not posted.
   iii) Distributed = Revenue has been recognized and posted to GL
   iv) Ignored = Revenue will not be recognized – this would result from a Customer (revenue) Contract's processing status being changed to cancelled or superseded or would be due to an Interdepartmental Project ID and Customer (revenue) Contract where revenue is not recognized until the IU journal is done.
   v) None = Revenue has not been recognized
   vi) S = Revenue is in process

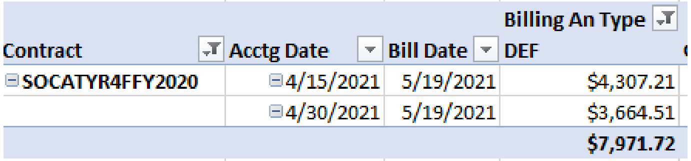
   Note: Revenue can be recognized to a future dated journal. For example if a journal is dated 5/31 and the current date is 5/15 but the journal has been processed through approvals and posted to the general ledger; revenue recognition could occur since period 11 (May) is open. This most often occurs with MU journals.



			Rev Recog Status	
Contract	**Project ID**	**Activity ID**	**Distributed**	**Ignored**
20AV	CSACCESSVISIT20	INTERFED		$23,864.90
CSAOCJAGJJTR19	CSAOCJAGJJTR19	INTERFED		$28,580.58
CSAOCOCJPSMS20	CSAOCOCJPSMS20	INTERMATCH		$50,000.00
CSCIPBASIC19	CSCIPBASIC19	FEDERAL	$59,621.82	
CSCIPDATA19	CSCIPDATA19	FEDERAL	$38,413.99	
CSCIPTRAINING18C	CSCIPTRAINING18	FEDERAL	$212.47	
CSCIPTRAINING19	CSCIPTRAINING19	FEDERAL	$47,966.40	
CSMAGISTRATESVC19	CSMAGISTRATESVC	INTERFED		$431,602.22
SJITAGRANTBTG	CSSJITECHABTG	FEDERAL	$1,137.85	
			$147,352.53	**$534,047.70**

Note: If an agency/business unit has deferred on the line level of the billing, which is not recommended by the Division of Accounts, the Bill Date on the **TN_GR20_UNBILLED_TRANS_DETAILS** query identifies the deferred date on the existing "DEF" analysis types. The transactions which are in a DEF status will return to the TN_GR03 query after the "DEF Bill Date." It is most important that an agency at year end not defer any billings past the 6/30 date.

Following is an example of the "DEF" (deferred) transactions having a "Bill Date:"



			Billing An Type
Contract	**Acctg Date**	**Bill Date**	**DEF**
SOCATYR4FFY2020	4/15/2021	5/19/2021	$4,307.21
	4/30/2021	5/19/2021	$3,664.51
			$7,971.72

It is recommended to use **TN_GR20_UNBILLED_TRANS_DETAILS** query weekly.

Identify transactions which have not priced.

1) Run Query: **TN_GR_A09_EXP_NOT_PRICED**

2) When transactions are identified that have not priced – not appearing on TN_GR20 Unbilled Transactions or TN_GR03, notify the Grant Accounting Manager (Division of Accounts) along with filing an Edison Help Desk ticket to the Edison FSCM Projects/Grants team. These transactions would appear as expenditures on the TN_PR101 or on a GL query but would not have made it to the TN_GR03 or TN_GR20 Unbilled Transaction query(s).

Identify transactions which have not processed through to the TN_GR03 query related to Capital Projects.

1) Run Query: **TN_GR22B_PRJ_WO_AWARD_OR_CONTR**

2) When Projects are created through the "Bluebird" method – meaning the project ID was created before the Customer (revenue) Contract or Award Profile was created; normally these are Capital Projects. There are additional steps that must be taken to bring those transactions through to process on the TN_GR03 query.
   Step 1. The Customer (revenue) Contract needs to be created.
   Step 2. The Grant Award Profile needs to be created and completed.

This query is a new one to identify related Projects when these two steps have not been completed. Transactions would appear on the TN_GR20 query if Step 1 has been done, but would not appear on the TN_GR03 query until Step 2 has been completed.

Task 13: 06/22 - For agencies having pass-through Grants (receive revenue from another state agency), reconcile project/grant related Interdepartmental (IU) revenue with billing for IU billed through May 31st.

1) Run Query: **TN_GR04_INTERDEPT_AR** for periods 1 (one) through 11 (eleven) of the year after period 11 has closed.

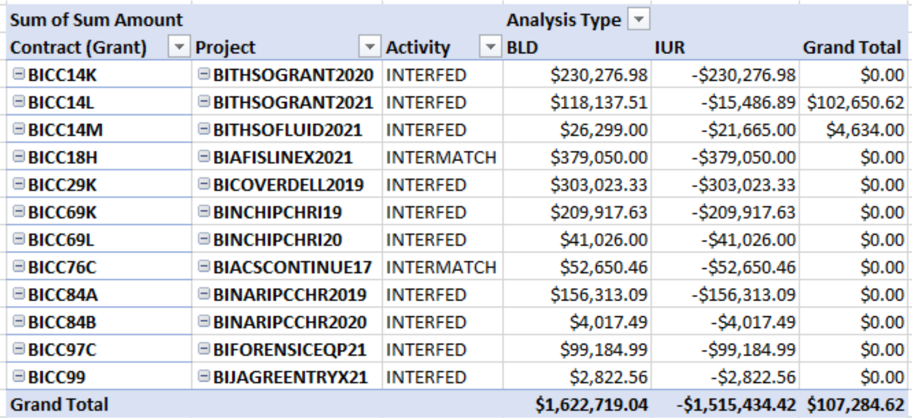
2) Analyze the results of query **TN_GR04_INTERDEPT_AR**.

   This query summarizes the pass-through (from one state agency to another state agency) BLD transactions and the IUR transactions.

   i) For the contract/grants/projects that do NOT equal (BLD ≠ IUR), validate all billings have been approved and processed through Single Action, and the IU journals were created to bill for those invoices. If the IU journals were not created, an IU journal must be entered.

   ii) If the invoice amount is not the amount you intend to bill on the IU journal, a correction GL journal voucher is needed to update the project/billing.

   Following is an example of results of query TN_GR04_INTEDEPT_AR at a point in time when for BU/Agency 34800 the BLD = IUR except for two which had IU journals in process for the difference:



Sum of Sum Amount			Analysis Type		
Contract (Grant)	Project	Activity	BLD	IUR	Grand Total
⊟BICC14K	⊟BITHSOGRANT2020	INTERFED	$230,276.98	-$230,276.98	$0.00
⊟BICC14L	⊟BITHSOGRANT2021	INTERFED	$118,137.51	-$15,486.89	$102,650.62
⊟BICC14M	⊟BITHSOFLUID2021	INTERFED	$26,299.00	-$21,665.00	$4,634.00
⊟BICC18H	⊟BIAFISLINEX2021	INTERMATCH	$379,050.00	-$379,050.00	$0.00
⊟BICC29K	⊟BICOVERDELL2019	INTERFED	$303,023.33	-$303,023.33	$0.00
⊟BICC69K	⊟BINCHIPCHRI19	INTERFED	$209,917.63	-$209,917.63	$0.00
⊟BICC69L	⊟BINCHIPCHRI20	INTERFED	$41,026.00	-$41,026.00	$0.00
⊟BICC76C	⊟BIACSCONTINUE17	INTERMATCH	$52,650.46	-$52,650.46	$0.00
⊟BICC84A	⊟BINARIPCCHR2019	INTERFED	$156,313.09	-$156,313.09	$0.00
⊟BICC84B	⊟BINARIPCCHR2020	INTERFED	$4,017.49	-$4,017.49	$0.00
⊟BICC97C	⊟BIFORENSICEQP21	INTERFED	$99,184.99	-$99,184.99	$0.00
⊟BICC99	⊟BIJAGREENTRYX21	INTERFED	$2,822.56	-$2,822.56	$0.00
Grand Total			$1,622,719.04	-$1,515,434.42	$107,284.62

The **TN_GR20_JRNLS_NOT_POST, TN_PR202_ALL_TRANSACTIONS, TN_GR05_BLD_TRANS_BY_CONTRACT, or TN_PR101_PROJECT_COST_DETAIL** queries could be used to locate differences. The Billing history could also be used. Navigation: FSCM> Customer Contracts> Create and Amend> General Information and enter BU and Contract/Grant and search. When the Customer (revenue) Contract is retrieved, click on Billing Plans hyperlink – click on B101 hyperlink - click on the History tab and click on the Billing tab and see invoices produced.

The BLD should equal the IUR!
The SEFA Supplemental (SIS) values could be wrong if the BLD does not equal the IUR!
The SEFA Supplemental (SIS) query will not pick up values if the sponsor/customer is not a state agency even if the Rate Set is 68090 Interdepartmental and the Activity is INTERFED.

Exception: If the agency had to correct a posted IU journal that included a 68090000 transaction with an incorrect chartfield value (e.g. wrong department, program, etc.) and used GLR analysis type on the correcting journal, the BLD amount would equal combined IUR and GLR values.

For the contract/grants/projects that do NOT equal (BLD ≠ IUR), validate all billings have been approved and processed through Single Action, and the IU journals were created to bill for those invoices. If the IU journals were not created, an IU journal should be entered by the closing date (July 30th by creating agency and August 3rd by second agency). Approval dates by both agencies is August 4th. Approval by Accounts is August 6th. Remember an IU journal cannot be entered for less than $1,000.00.

Task 14: 06/30 – Last day for all travel expenditures with accounting dates of June related to Grant/Projects to be submitted by employee or proxy.

Task 15: 07/01 – New state FY year begins.

Separate billing transactions for state year-end will begin.

When reviewing TN_GR03 each day after July 1st – no matter which version you use–there will be temporary bills by each contract if transactions exist in both state years; one with June transactional accounting dates and one with July transactional accounting dates,.

IMPORTANT!! ALL PROJECT JOURNALS DONE IN ADJUSTMENT PERIODS (991 – 992 – 993 – 994, etc.) NEED TO BE DATED 6/30/2021!

Task 16: 07/12 – Last day for the Creation and Processing of Prepaids associated to Customer (revenue) Contracts for deposits received in June or before.

Before the AR module closes, if you have a prepaid/advance at June 30th that has been collected and is associated to a Customer (revenue) Contract, it needs to be entered, billed and deposit recorded.

- Contact the Grant Accounting Manager (Division of Accounts) for assistance, if needed.

Task 17: 07/13 – Edison submodules closed for FY21 except the Customer (revenue) Contract module (revenue recognition) and automated F&A (Indirect Cost) processing.

Note: Revenue recognition for transactions in the adjusting periods is recognized in Period 12 not in the adjusting periods (991-992-993-994).

Task 18: 07/24 – Repeat Task 10 - Evaluate and take action to resolve project/grant related journals in the system which have not been posted for FY21 looking for budget errors and missing approvals.

Task 19: Accrued Liability (source LA) Journal Dates:

07/27 –Last date for entry of Accrued Liability (source LA) journals

07/28 – Last date for agency approval of LA journals

08/02 - Last date for approval of LA journals by Division of Accounts General Ledger section

- YAE is the analysis type on the expenditure line only when using Project Costing chartfields. These transactions will pull on the SEFA/SIS queries.
- Before the periods (1 & 2 or July & August) of FY2021 close, validate that the auto-reversing journals are posted and not in budget error status; if they are in budget error status, resolve these before month end close.
- Detailed directions for LA journals are provided by Division of Accounts Job Aids website.
- Revenue associated to the expenditures of an LA journal which was not auto-generated through the Edison revenue recognition process must be entered through an RA journal (see Task 25).

Task 20: - Interdepartmental (IU) Journal Dates

07/30 – Last day for entry of IU journals by creating Agency

08/03 – Last day for entry and submission by secondary Agency on IU journals

08/04 – Approvals by creating agency and secondary agency on IU journals related to Projects

08/06 – Approvals of IU journals by Accounts

When creating and submitting IU journals, remember at year end – the window is short between entry by creating agency, entry and review by secondary agency, and approvals by all. It is also helpful to begin the IU Header description with “Billing (agency’s five digit number)” and include the name and phone number of the creator of the IU journal.

Task 21: 08/03 – Last day of entry of miscellaneous JV/AG/EX Journals to correct a previous FY21 transaction affecting Projects/Grants

No project related General Ledger journals (whether they are JV's, AG's, or EX's) should be entered in Edison for state fiscal year 2021 after Tuesday, August 3, 2021!

Remember, there are approvals required by others, so be considerate of those needing to review and approve those project related journals and the short time involved.

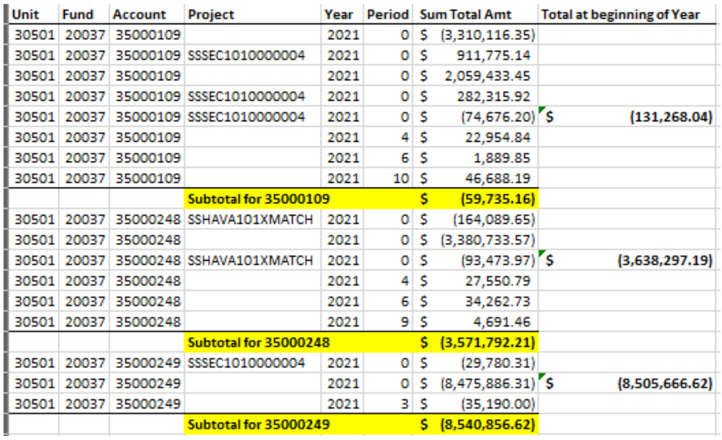
Please do not enter a journal header with no meaningful chartfield information.

Task 22: 08/03 - Repeat Task #13 – Reconcile grants/project related interunit (IU) revenue with billings with an accounting date through June 30th.

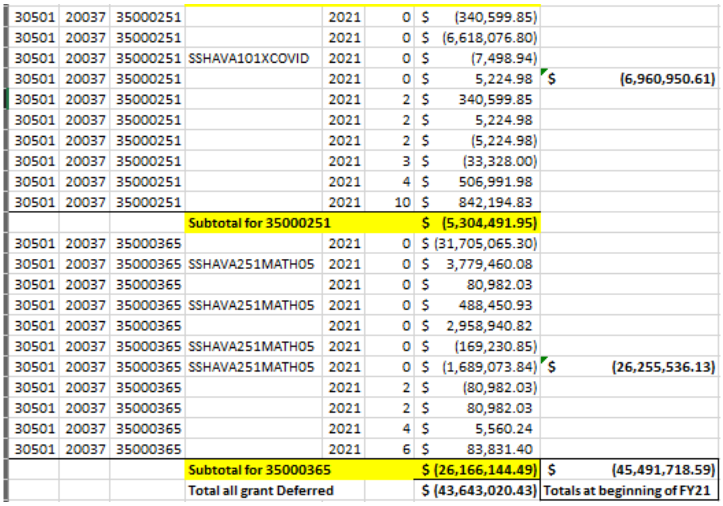
Task 23: 08/03 - Perform Deferred/Advanced Revenue analysis – the following steps relate to prepaid Deferred/Advanced revenue accounts associated with Customer (revenue) Contracts. This analysis will assist in creating the validations of account balances for Deferred/Advanced revenue on the Customer (revenue) Contract to the related prepaid accounts.

1) Run the query **TN_GL048_TRIAL_BALANCE**. This query provides the beginning period "0" which will give the ending balance rolled forward from prior year balance in the Deferred/Advanced Revenue accounts – (35XXXXXX). The beginning balance would be obtained from the trial balance with period "0" or the balance at the prior year-end. It is recommended to use the 35% (percent sign – wildcard) in the account field and only get the values you need.

    2) Analyze the trial balance. Trial balance at Period 0 example – normal balance for Deferred/Advanced Revenue is a credit and any debit amounts could indicate error(s). Recommend filtering for just period "0."



Unit	Fund	Account	Project	Year	Period	Sum Total Amt	Total at beginning of Year
30501	20037	35000109		2021	0	$ (3,310,116.35)	
30501	20037	35000109	SSSEC1010000004	2021	0	$ 911,775.14	
30501	20037	35000109		2021	0	$ 2,059,433.45	
30501	20037	35000109	SSSEC1010000004	2021	0	$ 282,315.92	
30501	20037	35000109	SSSEC1010000004	2021	0	$ (74,676.20)	$ (131,268.04)
30501	20037	35000109		2021	4	$ 22,954.84	
30501	20037	35000109		2021	6	$ 1,889.85	
30501	20037	35000109		2021	10	$ 46,688.19	
			Subtotal for 35000109			$ (59,735.16)	
30501	20037	35000248	SSHAVA101XMATCH	2021	0	$ (164,089.65)	
30501	20037	35000248		2021	0	$ (3,380,733.57)	
30501	20037	35000248	SSHAVA101XMATCH	2021	0	$ (93,473.97)	$ (3,638,297.19)
30501	20037	35000248		2021	4	$ 27,550.79	
30501	20037	35000248		2021	6	$ 34,262.73	
30501	20037	35000248		2021	9	$ 4,691.46	
			Subtotal for 35000248			$ (3,571,792.21)	
30501	20037	35000249	SSSEC1010000004	2021	0	$ (29,780.31)	
30501	20037	35000249		2021	0	$ (8,475,886.31)	$ (8,505,666.62)
30501	20037	35000249		2021	3	$ (35,190.00)	
			Subtotal for 35000249			$ (8,540,856.62)	



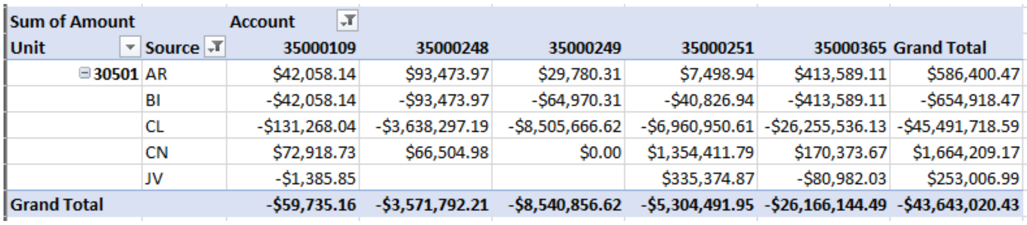
30501	20037	35000251		2021	0	$ (340,599.85)	
30501	20037	35000251		2021	0	$ (6,618,076.80)	
30501	20037	35000251	SSHAVA101XCOVID	2021	0	$ (7,498.94)	
30501	20037	35000251		2021	0	$ 5,224.98	$ (6,960,950.61)
30501	20037	35000251		2021	2	$ 340,599.85	
30501	20037	35000251		2021	2	$ 5,224.98	
30501	20037	35000251		2021	2	$ (5,224.98)	
30501	20037	35000251		2021	3	$ (33,328.00)	
30501	20037	35000251		2021	4	$ 506,991.98	
30501	20037	35000251		2021	10	$ 842,194.83	
			Subtotal for 35000251			$ (5,304,491.95)	
30501	20037	35000365		2021	0	$ (31,705,065.30)	
30501	20037	35000365	SSHAVA251MATH05	2021	0	$ 3,779,460.08	
30501	20037	35000365		2021	0	$ 80,982.03	
30501	20037	35000365	SSHAVA251MATH05	2021	0	$ 488,450.93	
30501	20037	35000365		2021	0	$ 2,958,940.82	
30501	20037	35000365	SSHAVA251MATH05	2021	0	$ (169,230.85)	
30501	20037	35000365	SSHAVA251MATH05	2021	0	$ (1,689,073.84)	$ (26,255,536.13)
30501	20037	35000365		2021	2	$ (80,982.03)	
30501	20037	35000365		2021	2	$ 80,982.03	
30501	20037	35000365		2021	4	$ 5,560.24	
30501	20037	35000365		2021	6	$ 83,831.40	
			Subtotal for 35000365			$ (26,166,144.49)	$ (45,491,718.59)
			Total all grant Deferred			$ (43,643,020.43)	Totals at beginning of FY21

3) Run query **TN_GL66_LIABILITY_ENTRIES_PD.** This query returns to the agency all the liability entries for a given period. Run this query for each period once the period has closed to get the analysis of the monthly activity of the Deferred/Advanced revenue accounts.

   Run the query for each period that has been closed and combine results into one spreadsheet.

4) Analyze the results of query **TN_GL66_LIABILITY_ENTRIES_PD**. The CN Journals are the revenue recognition and utilization of the prepaid Deferred/Advanced revenue accounts. The "AL" journals are the interest being allocated to the Deferred/Advanced revenue accounts. The AR and BI journals should net to zero because they would have produced zero dollar invoices, unless an additional prepaid had been received during the year.

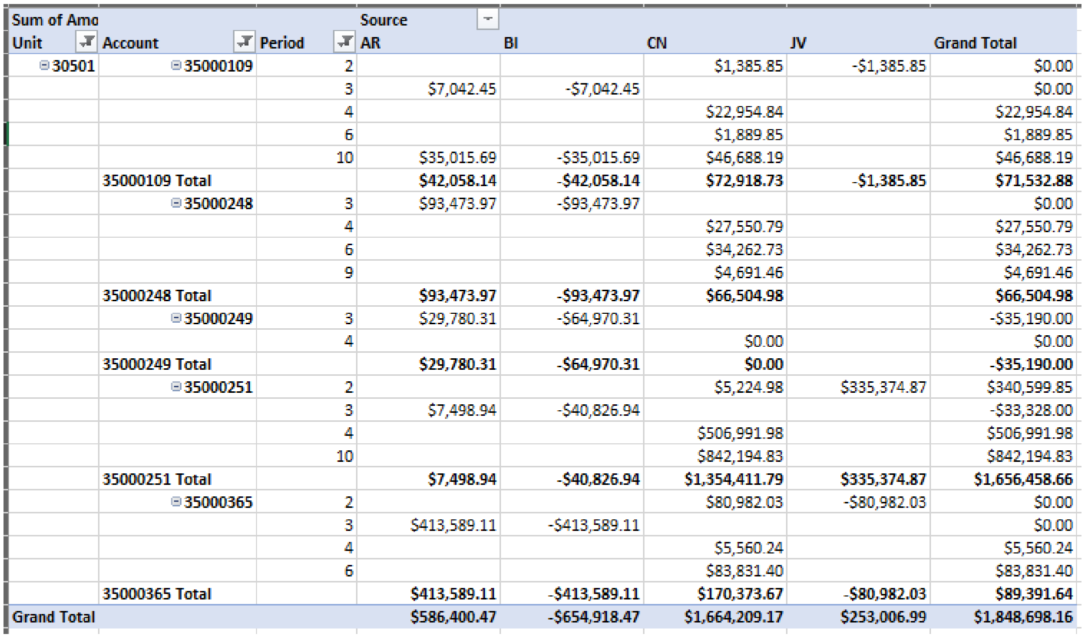
   If one changes the pivot table to have the Source in the row and Account in the column, one can see that the normal zero dollar invoices (AR & BI Sources) net to zero by except for Accounts 35000249 & 35000251 which received new prepaids during 2021:



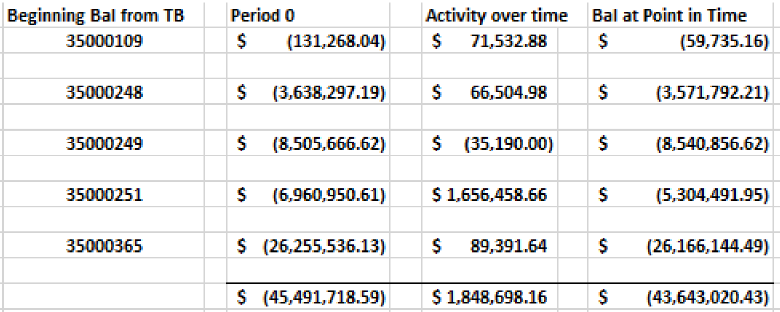
Sum of Amount		Account					
Unit	Source	35000109	35000248	35000249	35000251	35000365	Grand Total
⊟ 30501	AR	$42,058.14	$93,473.97	$29,780.31	$7,498.94	$413,589.11	$586,400.47
	BI	-$42,058.14	-$93,473.97	-$64,970.31	-$40,826.94	-$413,589.11	-$654,918.47
	CL	-$131,268.04	-$3,638,297.19	-$8,505,666.62	-$6,960,950.61	-$26,255,536.13	-$45,491,718.59
	CN	$72,918.73	$66,504.98	$0.00	$1,354,411.79	$170,373.67	$1,664,209.17
	JV	-$1,385.85			$335,374.87	-$80,982.03	$253,006.99
Grand Total		-$59,735.16	-$3,571,792.21	-$8,540,856.62	-$5,304,491.95	-$26,166,144.49	-$43,643,020.43

   Periods "1" through "12" should be analyzed in advance and subsequent periods added to the spreadsheet after each period is closed.

5) Use a pivot table to summarize the query results. Take the beginning balance from the Trial Balance (period 0) plus or minus the year to date activity and the ending balance for the point in time will be shown.



Sum of Amo			Source				
Unit	Account	Period	AR	BI	CN	JV	Grand Total
⊟30501	⊟35000109	2			$1,385.85	-$1,385.85	$0.00
		3	$7,042.45	-$7,042.45			$0.00
		4			$22,954.84		$22,954.84
		6			$1,889.85		$1,889.85
		10	$35,015.69	-$35,015.69	$46,688.19		$46,688.19
	35000109 Total		**$42,058.14**	**-$42,058.14**	**$72,918.73**	**-$1,385.85**	**$71,532.88**
	⊟35000248	3	$93,473.97	-$93,473.97			$0.00
		4			$27,550.79		$27,550.79
		6			$34,262.73		$34,262.73
		9			$4,691.46		$4,691.46
	35000248 Total		**$93,473.97**	**-$93,473.97**	**$66,504.98**		**$66,504.98**
	⊟35000249	3	$29,780.31	-$64,970.31			-$35,190.00
		4			$0.00		$0.00
	35000249 Total		**$29,780.31**	**-$64,970.31**	**$0.00**		**-$35,190.00**
	⊟35000251	2			$5,224.98	$335,374.87	$340,599.85
		3	$7,498.94	-$40,826.94			-$33,328.00
		4			$506,991.98		$506,991.98
		10			$842,194.83		$842,194.83
	35000251 Total		**$7,498.94**	**-$40,826.94**	**$1,354,411.79**	**$335,374.87**	**$1,656,458.66**
	⊟35000365	2			$80,982.03	-$80,982.03	$0.00
		3	$413,589.11	-$413,589.11			$0.00
		4			$5,560.24		$5,560.24
		6			$83,831.40		$83,831.40
	35000365 Total		**$413,589.11**	**-$413,589.11**	**$170,373.67**	**-$80,982.03**	**$89,391.64**
Grand Total			**$586,400.47**	**-$654,918.47**	**$1,664,209.17**	**$253,006.99**	**$1,848,698.16**



Beginning Bal from TB	Period 0	Activity over time	Bal at Point in Time
35000109	$ (131,268.04)	$ 71,532.88	$ (59,735.16)
35000248	$ (3,638,297.19)	$ 66,504.98	$ (3,571,792.21)
35000249	$ (8,505,666.62)	$ (35,190.00)	$ (8,540,856.62)
35000251	$ (6,960,950.61)	$ 1,656,458.66	$ (5,304,491.95)
35000365	$ (26,255,536.13)	$ 89,391.64	$ (26,166,144.49)
	$ (45,491,718.59)	$ 1,848,698.16	$ (43,643,020.43)

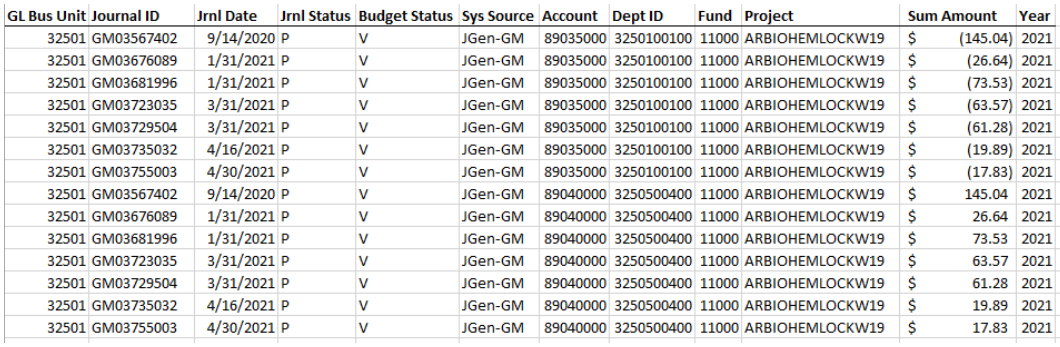
An "AL" source journal represents interest credited to the Deferred/Advanced revenue accounts.

A conversion prepaid would need to be added to the customer contract/grant for interest that has been added during the year. If assistance is needed, contact the Grant Accounting Manager (Division of Accounts).

Task 24: 08/03 – 08/06 - Analyze grant related contra accounts for proper state year-end balancing and clear all existing errors on the F&A (Indirect Cost) processing.

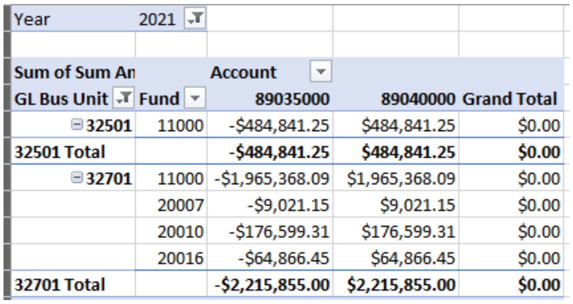
At state year-end, all 89040000 (Indirect Cost Expenditures) and 89035000 (Contra Indirect Cost) should equal one another. There are two queries that should be analyzed to ensure these accounts net to zero; these queries are: **TN_GR_A13_89040000_VS_89035000** and **TN_GR_A13_IDC_NOT_IN_BALANCE**.

Below shows an example giving part of the returned query, **TN_GR_A13_89040000_VS_89035000**:



GL Bus Unit	Journal ID	Jrnl Date	Jrnl Status	Budget Status	Sys Source	Account	Dept ID	Fund	Project	Sum Amount	Year
32501	GM03567402	9/14/2020	P	V	JGen-GM	89035000	3250100100	11000	ARBIOHEMLOCKW19	$ (145.04)	2021
32501	GM03676089	1/31/2021	P	V	JGen-GM	89035000	3250100100	11000	ARBIOHEMLOCKW19	$ (26.64)	2021
32501	GM03681996	1/31/2021	P	V	JGen-GM	89035000	3250100100	11000	ARBIOHEMLOCKW19	$ (73.53)	2021
32501	GM03723035	3/31/2021	P	V	JGen-GM	89035000	3250100100	11000	ARBIOHEMLOCKW19	$ (63.57)	2021
32501	GM03729504	3/31/2021	P	V	JGen-GM	89035000	3250100100	11000	ARBIOHEMLOCKW19	$ (61.28)	2021
32501	GM03735032	4/16/2021	P	V	JGen-GM	89035000	3250100100	11000	ARBIOHEMLOCKW19	$ (19.89)	2021
32501	GM03755003	4/30/2021	P	V	JGen-GM	89035000	3250100100	11000	ARBIOHEMLOCKW19	$ (17.83)	2021
32501	GM03567402	9/14/2020	P	V	JGen-GM	89040000	3250500400	11000	ARBIOHEMLOCKW19	$ 145.04	2021
32501	GM03676089	1/31/2021	P	V	JGen-GM	89040000	3250500400	11000	ARBIOHEMLOCKW19	$ 26.64	2021
32501	GM03681996	1/31/2021	P	V	JGen-GM	89040000	3250500400	11000	ARBIOHEMLOCKW19	$ 73.53	2021
32501	GM03723035	3/31/2021	P	V	JGen-GM	89040000	3250500400	11000	ARBIOHEMLOCKW19	$ 63.57	2021
32501	GM03729504	3/31/2021	P	V	JGen-GM	89040000	3250500400	11000	ARBIOHEMLOCKW19	$ 61.28	2021
32501	GM03735032	4/16/2021	P	V	JGen-GM	89040000	3250500400	11000	ARBIOHEMLOCKW19	$ 19.89	2021
32501	GM03755003	4/30/2021	P	V	JGen-GM	89040000	3250500400	11000	ARBIOHEMLOCKW19	$ 17.83	2021

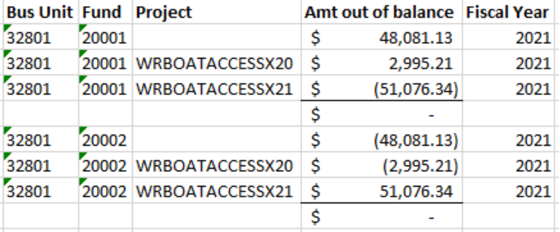
Take the query to a pivot table with the Accounts in the column, the Funds in the Row, and the "**Σ Sum**" Amount in the Data field to verify the accounts are in balance by Fund. If the Grand Total is "**zero**", they are in balance by Fund. Another option is to verify by Project that the indirect cost and the indirect contra are in balance.



Year	2021			
Sum of Sum An		Account		
GL Bus Unit	Fund	89035000	89040000	Grand Total
⊟32501	11000	-$484,841.25	$484,841.25	$0.00
32501 Total		**-$484,841.25**	**$484,841.25**	**$0.00**
⊟32701	11000	-$1,965,368.09	$1,965,368.09	$0.00
	20007	-$9,021.15	$9,021.15	$0.00
	20010	-$176,599.31	$176,599.31	$0.00
	20016	-$64,866.45	$64,866.45	$0.00
32701 Total		**-$2,215,855.00**	**$2,215,855.00**	**$0.00**

The second IDC query, TN**_GR_A13_IDC_NOT_IN_BALANCE**, will return any values by projects which are not in balance.

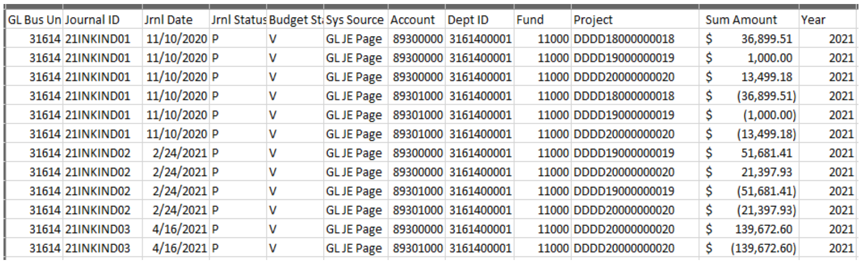
The results of this query reflect the IDC is not in balance by Project for Agency 32801 for Funds 20001 & 20002. If the total of amounts with projects is added to the amounts with no project, they net to zero (out of balance by Project, but not by Fund).



Bus Unit	Fund	Project	Amt out of balance	Fiscal Year
32801	20001		$ 48,081.13	2021
32801	20001	WRBOATACCESSX20	$ 2,995.21	2021
32801	20001	WRBOATACCESSX21	$ (51,076.34)	2021
			$ -	
32801	20002		$ (48,081.13)	2021
32801	20002	WRBOATACCESSX20	$ (2,995.21)	2021
32801	20002	WRBOATACCESSX21	$ 51,076.34	2021
			$ -	

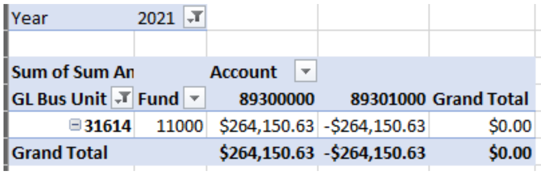
At year-end, all 89300000 (In-kind cost transactions) and 89301000 (Contra In-kind cost transactions) should equal. The **TN_GR_A13_89300000_VS_89301000** query can be used to analyze this.

Here is an example of the query being returned:



GL Bus Un	Journal ID	Jrnl Date	Jrnl Status	Budget St	Sys Source	Account	Dept ID	Fund	Project	Sum Amount	Year
31614	21INKIND01	11/10/2020	P	V	GL JE Page	89300000	3161400001	11000	DDDD18000000018	$ 36,899.51	2021
31614	21INKIND01	11/10/2020	P	V	GL JE Page	89300000	3161400001	11000	DDDD19000000019	$ 1,000.00	2021
31614	21INKIND01	11/10/2020	P	V	GL JE Page	89300000	3161400001	11000	DDDD20000000020	$ 13,499.18	2021
31614	21INKIND01	11/10/2020	P	V	GL JE Page	89301000	3161400001	11000	DDDD18000000018	$ (36,899.51)	2021
31614	21INKIND01	11/10/2020	P	V	GL JE Page	89301000	3161400001	11000	DDDD19000000019	$ (1,000.00)	2021
31614	21INKIND01	11/10/2020	P	V	GL JE Page	89301000	3161400001	11000	DDDD20000000020	$ (13,499.18)	2021
31614	21INKIND02	2/24/2021	P	V	GL JE Page	89300000	3161400001	11000	DDDD19000000019	$ 51,681.41	2021
31614	21INKIND02	2/24/2021	P	V	GL JE Page	89300000	3161400001	11000	DDDD20000000020	$ 21,397.93	2021
31614	21INKIND02	2/24/2021	P	V	GL JE Page	89301000	3161400001	11000	DDDD19000000019	$ (51,681.41)	2021
31614	21INKIND02	2/24/2021	P	V	GL JE Page	89301000	3161400001	11000	DDDD20000000020	$ (21,397.93)	2021
31614	21INKIND03	4/16/2021	P	V	GL JE Page	89300000	3161400001	11000	DDDD20000000020	$ 139,672.60	2021
31614	21INKIND03	4/16/2021	P	V	GL JE Page	89301000	3161400001	11000	DDDD20000000020	$ (139,672.60)	2021

Create a pivot table with the Fund and Project in the row, the accounts in the column, and "Sum Amount" in the data field to verify the amounts equal.



Year	2021			
Sum of Sum An		Account		
GL Bus Unit	Fund	89300000	89301000	Grand Total
31614	11000	$264,150.63	-$264,150.63	$0.00
Grand Total		$264,150.63	-$264,150.63	$0.00

By August 9th, all F&A errors should be cleared. The Edison Grant/Project's team will **STOP** the automated processing for Indirect Cost.

Task 25: Accounts Receivable (source RA) Journal against Accrued Liability Journal Dates

08/03 – Last day for entry of Grant related Accounts Receivable (RA) entries against Accrued Liability JV

08/05 – Last day of approval by Agency of Accounts Receivable (RA) entries against Accrued Liability JVs

08/09 – Last day of approval by Division of Accounts General Ledger of Accounts Receivable (RA) JVs

- "YAR" transactions do not bill when using the Project Costing chart fields.
- Before July and August of FY2022 close, validate that the auto-reversing journals are posted and not in budget error status; if they are in budget error status, resolve these before month end close.
- If a customer account receivable has already been established through Edison Accounts Receivable module with an accounting date of June 30 or prior, it should not be recorded again through the year-end accounts receivable journal process.
- Detailed directions for RA journals are provided by Division of Accounts on Job Aids website.

Task 26: 08/04 – Last day of *agency approval* for miscellaneous JV/EX journals to correct a previous FY21 transaction affecting projects/grants

Task 27: 08/06 – Last day of approvals by Division of Accounts for miscellaneous JV/EX journals to correct a previous FY21 transaction affecting projects/grants and IU journals

Task 28: 08/07 – All interest on Deferred/Advanced Revenue accounts should be posted & conversion (type) prepaids should be added to the Customer (revenue) Contract(s) and processed.

- Don't forget about Prepaids created for interest earned on deferred/advanced revenue accounts.
- Conversion close of interest related to immediate prepaids has to be done by Edison Financials.

Task 29: 08/09 – Customer (revenue) Contracts module closed for FY21 (revenue recognition for FY21 will NOT occur after this date).

Task 30: 08/09 – F&A (indirect Cost) automated processing for FY21 closed (processing stops for FY21).

Task 31: 08/09 – Last day for temporary bills on TN_GR03 with 2021 State Year accounting dates to occur.

Task 32: 08/10 – Evaluate miscellaneous JV/AG/EX journals which were NOT approved for FY21 transactions affecting projects/grants and delete the journals not approved. Exception: If the journals are material to an agency's closing with prior approval from Division of Accounts.

1) Run query **TN_GR20A_JRNLS_NOT_POST_GR**
2) Delete journals not approved.

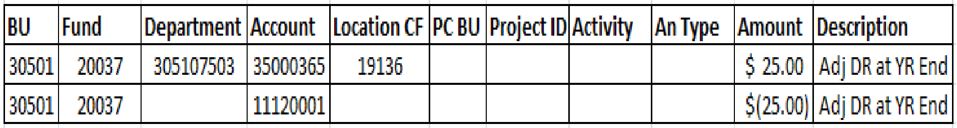
Task 33: 08/10 or before – Create an auto-reversing "no project "journal to adjust for the Utilization (reduction of Deferred/Advanced) of zero dollar billings for FY21 with billed dates in FY22 if agency/business unit has Prepaids on Customer (revenue) Contracts/Grants in Edison.

Special notes:

- Make sure all zero dollar invoices with transactional source June accounting dates have been processed.
- Be sure you have included the 35XXXXXX or 351XXXXX activity in the 6/30/2021 quarterly reconciliations if the "no project" journal has not been posted to the general ledger by the 8/15 due date (45 days past quarter end).

1) Run query **TN_GR_A06_UTL_IN_NEXT_FY**
2) Create no project journal to adjust for the utilization (reduction of Deferred/Advanced) on "zero dollar" billings for FY21 with billed dates in FY22.

Example of a year-end GL journal created from the query's information is as follows (the deferred/advanced revenue account(s) would be specific to the BU/Agency's prepaid):



BU	Fund	Department	Account	Location CF	PC BU	Project ID	Activity	An Type	Amount	Description
30501	20037	305107503	35000365	19136					$ 25.00	Adj DR at YR End
30501	20037		11120001						$(25.00)	Adj DR at YR End

Task 34: Submit Schedule of Expenditures of Federal Awards (SEFA) on Friday, September 17th and Supplementary Information Schedule (SIS) on Friday September 10th. Note: the SIS is submitted to the Primary Agency(s) a week prior to the SEFA due date since the Primary Agency needs knowledge if the Secondary State Agency has passed Federal funds on through to a subrecipient.

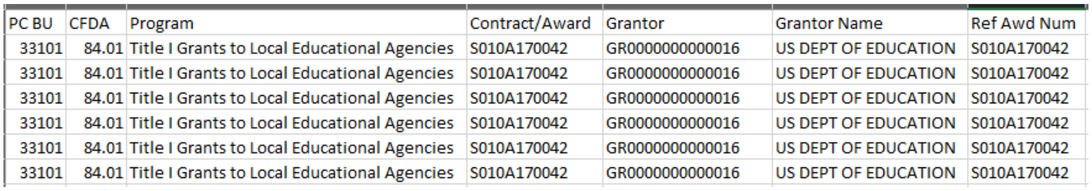
There are two different schedules – the main one (SEFA) which gives you Federal dollars received directly from the Federal government or from other governmental entities (counties, other states, etc.). The second schedule is the SIS/Supplemental which is for pass-through Federal dollars from another state agency.

1) Run query **TN_GR06_SEFA_EXP** to obtain the information needed to compile the Schedule of Expenditures of Federal Awards (SEFA). This query is a summary of expenditures by agency with four prompts: "PC Business Unit," "From Period," "To Period," and "Fiscal Year."

   To see the detailed transactions and to assist in identifying the subrecipient transactions behind the SEFA amounts, use query **TN_GR06_V_SEFA_DETAILS**. This query has the following prompts: "PC Business Unit," "Fiscal Year," "Accounting Date From," "Accounting Date To," "Contract num," and "Project ID." In order to include all Customer (revenue) Contracts and Project IDs, use the "%" (wildcard symbol) on the two prompts.

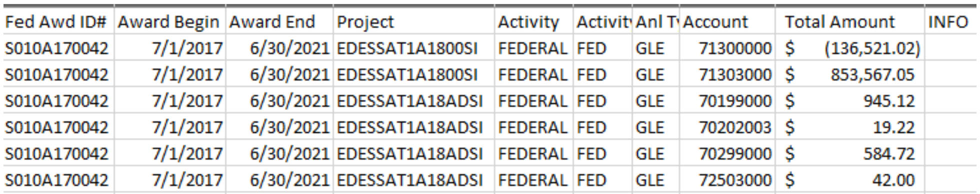
   Parts of the report/query are below. The Award Begin and the Award End dates are the dates needed for the SEFA. The results of the report giving the "Program Name" may not be the complete name as it is needed for the SEFA reporting. The results of the query should be reviewed to determine that program names are complete.

   Following is a partial result of the TN_GR06_SEFA_EXP query for 33101:



PC BU	CFDA	Program	Contract/Award	Grantor	Grantor Name	Ref Awd Num
33101	84.01	Title I Grants to Local Educational Agencies	S010A170042	GR0000000000016	US DEPT OF EDUCATION	S010A170042
33101	84.01	Title I Grants to Local Educational Agencies	S010A170042	GR0000000000016	US DEPT OF EDUCATION	S010A170042
33101	84.01	Title I Grants to Local Educational Agencies	S010A170042	GR0000000000016	US DEPT OF EDUCATION	S010A170042
33101	84.01	Title I Grants to Local Educational Agencies	S010A170042	GR0000000000016	US DEPT OF EDUCATION	S010A170042
33101	84.01	Title I Grants to Local Educational Agencies	S010A170042	GR0000000000016	US DEPT OF EDUCATION	S010A170042
33101	84.01	Title I Grants to Local Educational Agencies	S010A170042	GR0000000000016	US DEPT OF EDUCATION	S010A170042

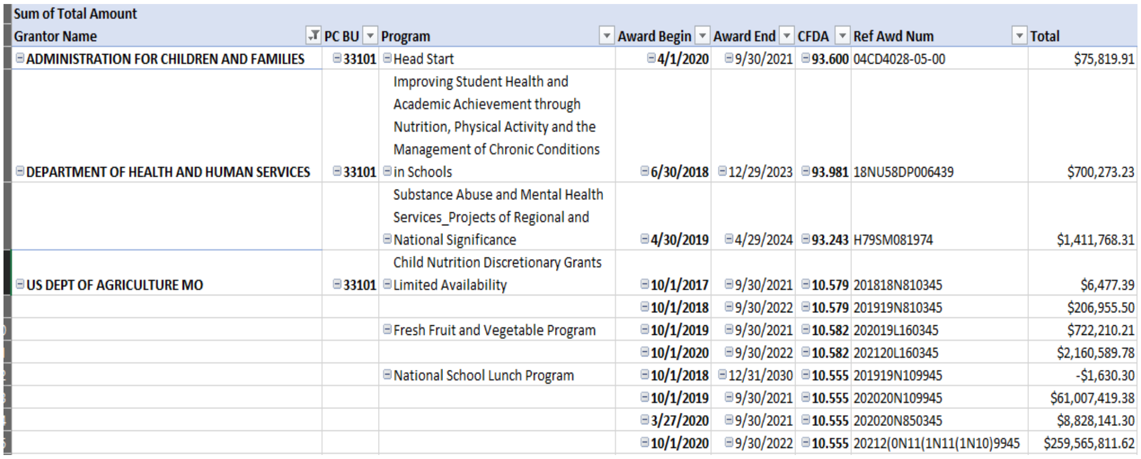
Screen shot continuance:



Fed Awd ID#	Award Begin	Award End	Project	Activity	Activit	Anl T	Account	Total Amount	INFO
S010A170042	7/1/2017	6/30/2021	EDESSAT1A1800SI	FEDERAL	FED	GLE	71300000	$ (136,521.02)	
S010A170042	7/1/2017	6/30/2021	EDESSAT1A1800SI	FEDERAL	FED	GLE	71303000	$ 853,567.05	
S010A170042	7/1/2017	6/30/2021	EDESSAT1A18ADSI	FEDERAL	FED	GLE	70199000	$ 945.12	
S010A170042	7/1/2017	6/30/2021	EDESSAT1A18ADSI	FEDERAL	FED	GLE	70202003	$ 19.22	
S010A170042	7/1/2017	6/30/2021	EDESSAT1A18ADSI	FEDERAL	FED	GLE	70299000	$ 584.72	
S010A170042	7/1/2017	6/30/2021	EDESSAT1A18ADSI	FEDERAL	FED	GLE	72503000	$ 42.00	

The query results should be put in a pivot table format with Grantor Name, PC BU, Program Name, Award Begin, Award End, CFDA, and "Ref Awd Num"/Reference Award Number (Other Identifying #) in the row field and amount in the sum of the pivot table.

Following is an example of part of the results from the 33101 Schedule of Expenditures of Federal Awards report (above) taken to a pivot table:

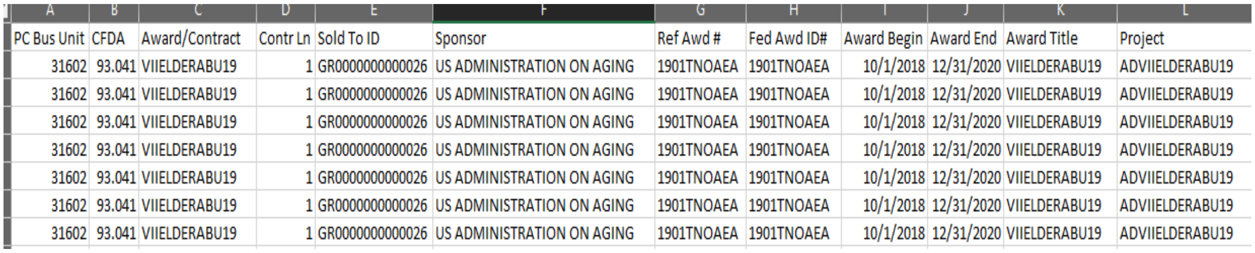


Sum of Total Amount

Grantor Name	PC BU	Program	Award Begin	Award End	CFDA	Ref Awd Num	Total
⊟ADMINISTRATION FOR CHILDREN AND FAMILIES	⊟33101	⊟Head Start	⊟4/1/2020	⊟9/30/2021	⊟93.600	04CD4028-05-00	$75,819.91
⊟DEPARTMENT OF HEALTH AND HUMAN SERVICES	⊟33101	⊟Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools	⊟6/30/2018	⊟12/29/2023	⊟93.981	18NU58DP006439	$700,273.23
		⊟Substance Abuse and Mental Health Services_Projects of Regional and National Significance	⊟4/30/2019	⊟4/29/2024	⊟93.243	H79SM081974	$1,411,768.31
⊟US DEPT OF AGRICULTURE MO	⊟33101	⊟Child Nutrition Discretionary Grants Limited Availability	⊟10/1/2017	⊟9/30/2021	⊟10.579	201818N810345	$6,477.39
			⊟10/1/2018	⊟9/30/2022	⊟10.579	201919N810345	$206,955.50
		⊟Fresh Fruit and Vegetable Program	⊟10/1/2019	⊟9/30/2021	⊟10.582	202019L160345	$722,210.21
			⊟10/1/2020	⊟9/30/2022	⊟10.582	202120L160345	$2,160,589.78
		⊟National School Lunch Program	⊟10/1/2018	⊟12/31/2030	⊟10.555	201919N109945	-$1,630.30
			⊟10/1/2019	⊟9/30/2021	⊟10.555	202020N109945	$61,007,419.38
			⊟3/27/2020	⊟9/30/2021	⊟10.555	202020N850345	$8,828,141.30
			⊟10/1/2020	⊟9/30/2022	⊟10.555	20212(0N11(1N11(1N10)9945	$259,565,811.62

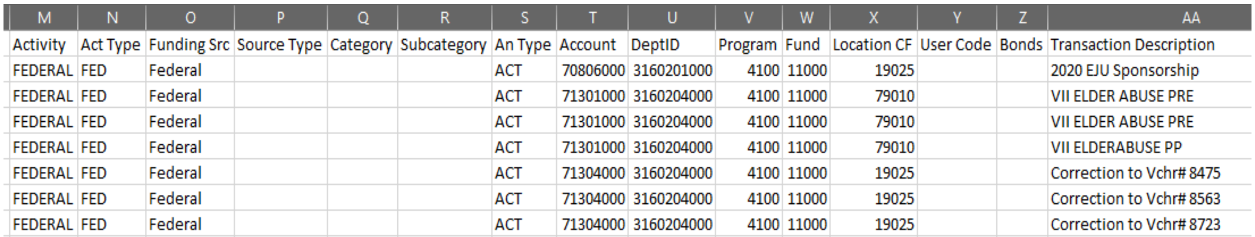
Note: If the Fed Awd ID# or Notice of Grant Aware are blank when created, both can be populated by navigating to the Award Profile (FSCM> Grants> Awards> Award Profile) and entering it and saving what you have entered. The next time the TN_GR06 query is run, the field(s) will be updated.

An example of the **TN_GR06_V_SEFA_DETAILS** for 31602 showing partial results shows the following with lots of additional fields to assist the agency in identifying whether or not the vendor(s)/supplier(s) are sub-recipients and need to be reported separately on the SEFA report:



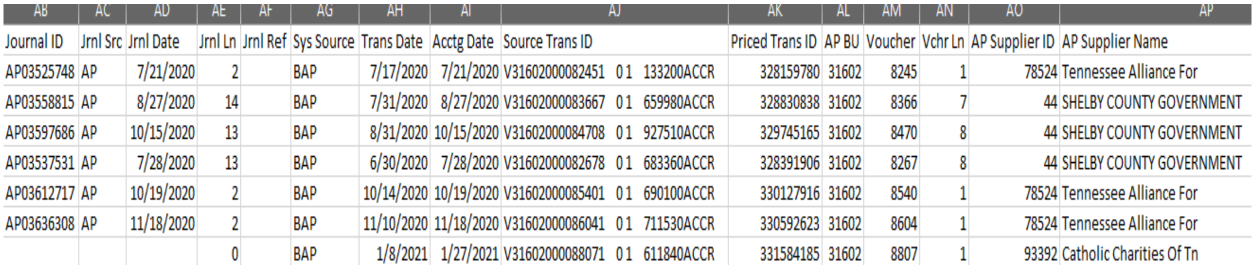
A	B	C	D	E	F	G	H	I	J	K	L
PC Bus Unit	CFDA	Award/Contract	Contr Ln	Sold To ID	Sponsor	Ref Awd #	Fed Awd ID#	Award Begin	Award End	Award Title	Project
31602	93.041	VIIELDERABU19	1	GR0000000000026	US ADMINISTRATION ON AGING	1901TNOAEA	1901TNOAEA	10/1/2018	12/31/2020	VIIELDERABU19	ADVIIELDERABU19
31602	93.041	VIIELDERABU19	1	GR0000000000026	US ADMINISTRATION ON AGING	1901TNOAEA	1901TNOAEA	10/1/2018	12/31/2020	VIIELDERABU19	ADVIIELDERABU19
31602	93.041	VIIELDERABU19	1	GR0000000000026	US ADMINISTRATION ON AGING	1901TNOAEA	1901TNOAEA	10/1/2018	12/31/2020	VIIELDERABU19	ADVIIELDERABU19
31602	93.041	VIIELDERABU19	1	GR0000000000026	US ADMINISTRATION ON AGING	1901TNOAEA	1901TNOAEA	10/1/2018	12/31/2020	VIIELDERABU19	ADVIIELDERABU19
31602	93.041	VIIELDERABU19	1	GR0000000000026	US ADMINISTRATION ON AGING	1901TNOAEA	1901TNOAEA	10/1/2018	12/31/2020	VIIELDERABU19	ADVIIELDERABU19
31602	93.041	VIIELDERABU19	1	GR0000000000026	US ADMINISTRATION ON AGING	1901TNOAEA	1901TNOAEA	10/1/2018	12/31/2020	VIIELDERABU19	ADVIIELDERABU19
31602	93.041	VIIELDERABU19	1	GR0000000000026	US ADMINISTRATION ON AGING	1901TNOAEA	1901TNOAEA	10/1/2018	12/31/2020	VIIELDERABU19	ADVIIELDERABU19

Screen shot continuance:



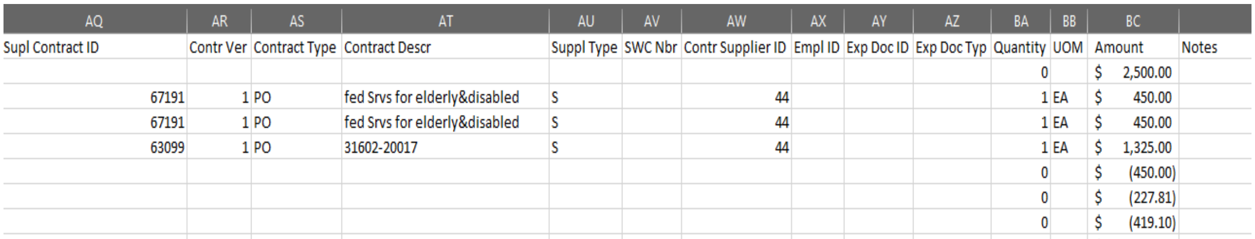
M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA
Activity	Act Type	Funding Src	Source Type	Category	Subcategory	An Type	Account	DeptID	Program	Fund	Location CF	User Code	Bonds	Transaction Description
FEDERAL	FED	Federal				ACT	70806000	3160201000	4100	11000	19025			2020 EJU Sponsorship
FEDERAL	FED	Federal				ACT	71301000	3160204000	4100	11000	79010			VII ELDER ABUSE PRE
FEDERAL	FED	Federal				ACT	71301000	3160204000	4100	11000	79010			VII ELDER ABUSE PRE
FEDERAL	FED	Federal				ACT	71301000	3160204000	4100	11000	79010			VII ELDERABUSE PP
FEDERAL	FED	Federal				ACT	71304000	3160204000	4100	11000	19025			Correction to Vchr# 8475
FEDERAL	FED	Federal				ACT	71304000	3160204000	4100	11000	19025			Correction to Vchr# 8563
FEDERAL	FED	Federal				ACT	71304000	3160204000	4100	11000	19025			Correction to Vchr# 8723

Screen shot continuance:



AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP
Journal ID	Jrnl Src	Jrnl Date	Jrnl Ln	Jrnl Ref	Sys Source	Trans Date	Acctg Date	Source Trans ID	Priced Trans ID	AP BU	Voucher	Vchr Ln	AP Supplier ID	AP Supplier Name
AP03525748	AP	7/21/2020	2		BAP	7/17/2020	7/21/2020	V31602000082451 0 1 133200ACCR	328159780	31602	8245	1	78524	Tennessee Alliance For
AP03558815	AP	8/27/2020	14		BAP	7/31/2020	8/27/2020	V31602000083667 0 1 659980ACCR	328830838	31602	8366	7	44	SHELBY COUNTY GOVERNMENT
AP03597686	AP	10/15/2020	13		BAP	8/31/2020	10/15/2020	V31602000084708 0 1 927510ACCR	329745165	31602	8470	8	44	SHELBY COUNTY GOVERNMENT
AP03537531	AP	7/28/2020	13		BAP	6/30/2020	7/28/2020	V31602000082678 0 1 683360ACCR	328391906	31602	8267	8	44	SHELBY COUNTY GOVERNMENT
AP03612717	AP	10/19/2020	2		BAP	10/14/2020	10/19/2020	V31602000085401 0 1 690100ACCR	330127916	31602	8540	1	78524	Tennessee Alliance For
AP03636308	AP	11/18/2020	2		BAP	11/10/2020	11/18/2020	V31602000086041 0 1 711530ACCR	330592623	31602	8604	1	78524	Tennessee Alliance For
			0		BAP	1/8/2021	1/27/2021	V31602000088071 0 1 611840ACCR	331584185	31602	8807	1	93392	Catholic Charities Of Tn

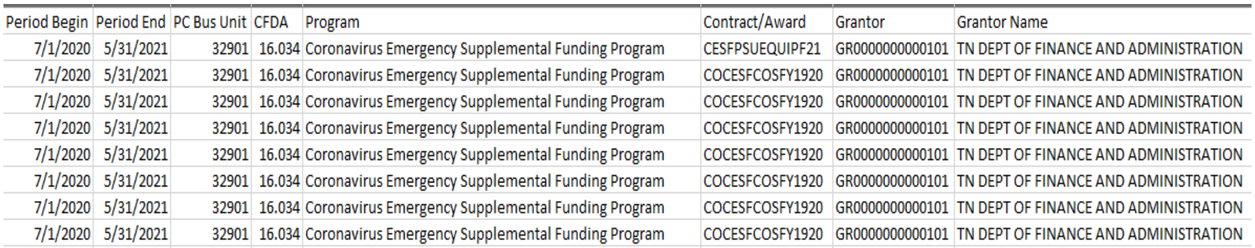
Screen shot continuance:



AQ	AR	AS	AT	AU	AV	AW	AX	AY	AZ	BA	BB	BC	
Supl Contract ID	Contr Ver	Contract Type	Contract Descr	Suppl Type	SWC Nbr	Contr Supplier ID	Empl ID	Exp Doc ID	Exp Doc Typ	Quantity	UOM	Amount	Notes
										0		$ 2,500.00	
67191	1	PO	fed Srvs for elderly&disabled	S		44				1	EA	$ 450.00	
67191	1	PO	fed Srvs for elderly&disabled	S		44				1	EA	$ 450.00	
63099	1	PO	31602-20017	S		44				1	EA	$ 1,325.00	
										0		$ (450.00)	
										0		$ (227.81)	
										0		$ (419.10)	

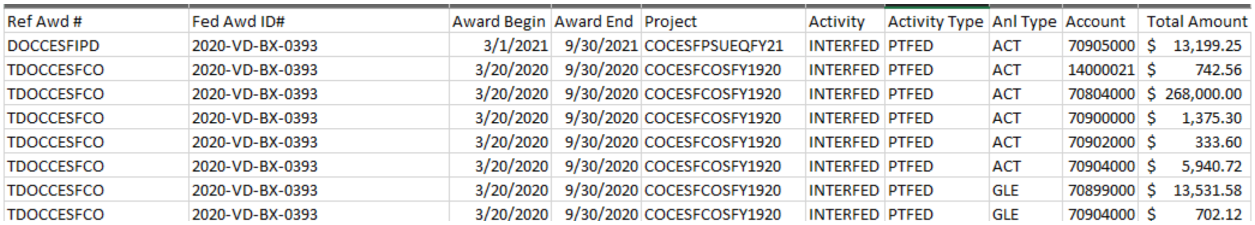
2) Run query: **TN_GR06S_SEFA_SUPPL** if Federal dollars are granted from another state agency. This query returns data for various chartfields. The results of the report giving the “Program Name” may not be the complete name as it is needed for the SEFA reporting. Be sure to schedule the query.

Screen shot of part of query results:



Period Begin	Period End	PC Bus Unit	CFDA	Program	Contract/Award	Grantor	Grantor Name
7/1/2020	5/31/2021	32901	16.034	Coronavirus Emergency Supplemental Funding Program	CESFPSUEQUIPF21	GR0000000000101	TN DEPT OF FINANCE AND ADMINISTRATION
7/1/2020	5/31/2021	32901	16.034	Coronavirus Emergency Supplemental Funding Program	COCESFCOSFY1920	GR0000000000101	TN DEPT OF FINANCE AND ADMINISTRATION
7/1/2020	5/31/2021	32901	16.034	Coronavirus Emergency Supplemental Funding Program	COCESFCOSFY1920	GR0000000000101	TN DEPT OF FINANCE AND ADMINISTRATION
7/1/2020	5/31/2021	32901	16.034	Coronavirus Emergency Supplemental Funding Program	COCESFCOSFY1920	GR0000000000101	TN DEPT OF FINANCE AND ADMINISTRATION
7/1/2020	5/31/2021	32901	16.034	Coronavirus Emergency Supplemental Funding Program	COCESFCOSFY1920	GR0000000000101	TN DEPT OF FINANCE AND ADMINISTRATION
7/1/2020	5/31/2021	32901	16.034	Coronavirus Emergency Supplemental Funding Program	COCESFCOSFY1920	GR0000000000101	TN DEPT OF FINANCE AND ADMINISTRATION
7/1/2020	5/31/2021	32901	16.034	Coronavirus Emergency Supplemental Funding Program	COCESFCOSFY1920	GR0000000000101	TN DEPT OF FINANCE AND ADMINISTRATION
7/1/2020	5/31/2021	32901	16.034	Coronavirus Emergency Supplemental Funding Program	COCESFCOSFY1920	GR0000000000101	TN DEPT OF FINANCE AND ADMINISTRATION

Screen shot continuance:



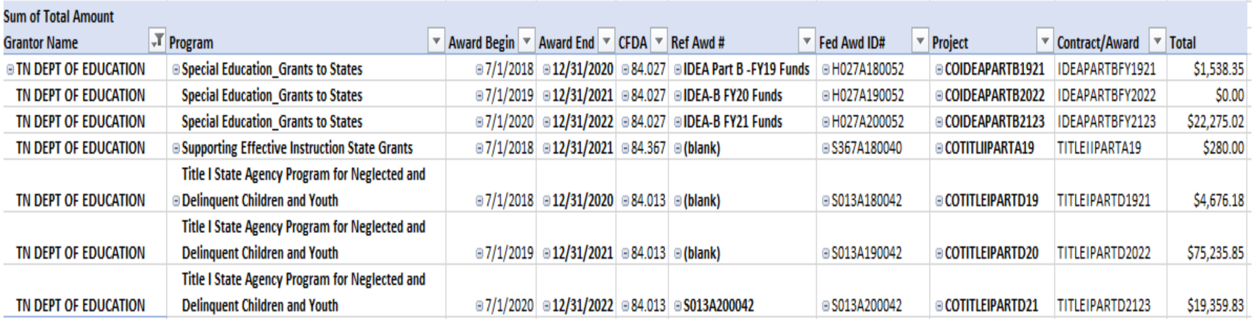
Ref Awd #	Fed Awd ID#	Award Begin	Award End	Project	Activity	Activity Type	Anl Type	Account	Total Amount
DOCCESFIPD	2020-VD-BX-0393	3/1/2021	9/30/2021	COCESFPSUEQFY21	INTERFED	PTFED	ACT	70905000	$ 13,199.25
TDOCCESFCO	2020-VD-BX-0393	3/20/2020	9/30/2020	COCESFCOSFY1920	INTERFED	PTFED	ACT	14000021	$ 742.56
TDOCCESFCO	2020-VD-BX-0393	3/20/2020	9/30/2020	COCESFCOSFY1920	INTERFED	PTFED	ACT	70804000	$ 268,000.00
TDOCCESFCO	2020-VD-BX-0393	3/20/2020	9/30/2020	COCESFCOSFY1920	INTERFED	PTFED	ACT	70900000	$ 1,375.30
TDOCCESFCO	2020-VD-BX-0393	3/20/2020	9/30/2020	COCESFCOSFY1920	INTERFED	PTFED	ACT	70902000	$ 333.60
TDOCCESFCO	2020-VD-BX-0393	3/20/2020	9/30/2020	COCESFCOSFY1920	INTERFED	PTFED	ACT	70904000	$ 5,940.72
TDOCCESFCO	2020-VD-BX-0393	3/20/2020	9/30/2020	COCESFCOSFY1920	INTERFED	PTFED	GLE	70899000	$ 13,531.58
TDOCCESFCO	2020-VD-BX-0393	3/20/2020	9/30/2020	COCESFCOSFY1920	INTERFED	PTFED	GLE	70904000	$ 702.12

Create a pivot table to sum the total amount of expenditures by Grantor Name, Program, Award Begin, Award End, CFDA, Ref Award#, Contract/Award, and Project ID.

The Grants Accounting Group highly recommends that on Federal pass through grants, the Ref Awrd # (Reference Award number) should be the interdepartmental supplier contract number. To help connect the pass through dollars to a Federal Award, the Fed Award ID# (Federal Award Identification number) should be the primary state agency's Notice of Grant Award.

If either the Fed Awd ID# or the Ref Awd# is blank, it can be populated by navigating to the Award Profile (FSCM> Grants> Awards> Award Profile) page by entering the identifying ID # or Award # and save. The next time the query is run, the field is updated. With new grants entered into the system, both the Reference Award Number and the Federal Award Identification Number are entered in the "create Proposal" phase of creating a Grant in Edison. If they are not known when the Grant is entered, they can be entered in the Award Profile.

Screen shot of partial report:



Sum of Total Amount									
Grantor Name	Program	Award Begin	Award End	CFDA	Ref Awd #	Fed Awd ID#	Project	Contract/Award	Total
⊟TN DEPT OF EDUCATION	⊟Special Education_Grants to States	⊟7/1/2018	⊟12/31/2020	⊟84.027	⊟IDEA Part B -FY19 Funds	⊟H027A180052	⊟COIDEAPARTB1921	IDEAPARTBFY1921	$1,538.35
TN DEPT OF EDUCATION	Special Education_Grants to States	⊟7/1/2019	⊟12/31/2021	⊟84.027	⊟IDEA-B FY20 Funds	⊟H027A190052	⊟COIDEAPARTB2022	IDEAPARTBFY2022	$0.00
TN DEPT OF EDUCATION	Special Education_Grants to States	⊟7/1/2020	⊟12/31/2022	⊟84.027	⊟IDEA-B FY21 Funds	⊟H027A200052	⊟COIDEAPARTB2123	IDEAPARTBFY2123	$22,275.02
TN DEPT OF EDUCATION	⊟Supporting Effective Instruction State Grants	⊟7/1/2018	⊟12/31/2021	⊟84.367	⊟(blank)	⊟S367A180040	⊟COTITLIIPARTA19	TITLEIIPARTA19	$280.00
TN DEPT OF EDUCATION	Title I State Agency Program for Neglected and ⊟Delinquent Children and Youth	⊟7/1/2018	⊟12/31/2020	⊟84.013	⊟(blank)	⊟S013A180042	⊟COTITLEIPARTD19	TITLEIPARTD1921	$4,676.18
TN DEPT OF EDUCATION	Title I State Agency Program for Neglected and Delinquent Children and Youth	⊟7/1/2019	⊟12/31/2021	⊟84.013	⊟(blank)	⊟S013A190042	⊟COTITLEIPARTD20	TITLEIPARTD2022	$75,235.85
TN DEPT OF EDUCATION	Title I State Agency Program for Neglected and Delinquent Children and Youth	⊟7/1/2020	⊟12/31/2022	⊟84.013	⊟S013A200042	⊟S013A200042	⊟COTITLEIPARTD21	TITLEIPARTD2123	$19,359.83

Helpful hints:

Format the results of the CFDA number with three decimal places. Format the total amount to "number" with two decimal places and comma at thousands or use currency formatting on the amount field.

Remember if the business unit/agency has transactions from CFDA 21.019 from the Coronavirus Relief Fund (CRF) these need to be removed from the SIS report and added to the SEFA report since you recognized Federal revenue, 68001000, when the IU (Interdepartmental) journals were done.

When reconciling the SEFA main and SIS supplemental reports to the General Ledger, consider the following information and related queries:

1) Expenditures related to disaster, fire, hurricane, flood, etc. which were incurred by other state agencies than Military should be reported on the SIS report. Several agencies did not charge these expenditures correctly as Interdepartmental PTDISASTER Activity on various disasters that occurred during the State year, so they would be reconciling items to the SEFA Supplemental report.
2) **TN_GL63_ENTRIES_IU_YEAR** is a query that one can run for periods 1-998 to be able to return both sides of interdepartmental journals. This could assist a secondary agency receiving pass through funding to be able to look for Project ID's with a FEDERAL Activity for the primary agency which may reflect the need for a SEFA Supplemental (SSI) reconciling report to be created by the secondary agency.
3) PROGRAMINC activity which automatically reduces the Federal draws does not have associated direct expenditures – run **TN_GR24A_REV_WRONG_ACTIVITY** to easily identify the reduction of program income that reduced revenue.
4) **TN_GL048_TRIAL_BALANCE** returns the trial balance using all chartfields.
5) **TN_GL63_EXPENDITURE** queries returns data from the general ledger journal table which includes both project and activity.
6) **TN_GL83 (various letters) EXPENSE** queries returns data from the ACTUALS Ledger which DOES NOT include the activity field.
7) **TN_GL64_REVENUE** queries returns data from the general ledger journal table which includes both project and activity.
8) **TN_GL84 (various letters) REVENUE** queries returns data from the ACTUALS Ledger which DOES NOT include the activity field.
9) **TN_GR06X_REV_EXP_IN_DIFF_YEAR** from Task 6 can help to identify expenditures and revenue recognized in different state years.
10) **TN_PR202_ALL_TRANSACTIONS** is a project query which can provide all transactions for one or many projects in a business unit by accounting date range. This query is intended for general transaction research and knowledge of all analysis types is required to interpret the results. The prompts allow the individual to filter by project, fund, account, department ID, and source type.
11) SEFA main report and the Supplemental query can be generated monthly once the month ends and reconciled to the general ledger queries.
12) Revenue recognized on a journal entry or a direct journal deposit and not recognized through projects would result in the associated expenditures not appearing on the SEFA query and therefore would be a reconciling item.
13) Please take note that if you use YAE with a Project ID and don't have that project yet associated to a Customer (revenue) Contract; it will not pull on the SEFA report. A Customer Contract has to exist before it will pull on the SEFA reports.
14) Match INTERFED revenue from the Trial balance to the SIS supplemental report.
15) Compare Trial Balance INTERFED activity to the SIS supplemental report to make sure both match
16) If a sponsor is incorrect (for example - a Federal sponsor was entered but an interdepartmental rate set was used (68090) and the Activity was INTERFED), the SIS report will not contain that Customer (revenue) Contract's information since the SIS pulls by the interdepartmental sponsor identification on the Customer type. These would be reconciling items which would have to be manually added to the SIS report.
17) Make sure the Begin and End Dates of the Grants for the SEFA and SIS supplemental report have the actual begin and end dates of the grants/notice of awards/pass through grants. The query

will return the end date from Commitment Control and could include the 90 day period past the grant. This extended date range is allowed, on some grants, to pay for expenditures with transactional days within the grant period but are reflected in Edison with accounting dates in the 90 day period. The extended 90 days in Commitment Control allows the agency to make those payments with a valid budget checking status but may not be the "true" end date of the grant.

18) Remember that the CARES CRF grants will return on the SIS supplemental report, but they need to be reconciled and moved to the SEFA report since the State agency which spent the funds for expenditures recognized 68001000 Federal revenue.

These tasks are highly recommended to assist the agency in reconciling and closing for year-end as well as monthly during the state year.

It is important to always remember the "DOMINO" effect that entries have in Edison on Customer (revenue) Contracts/Grants/Project s. Some queries will need to be re-run to make sure no new situations have occurred that need to be addressed!

Extra notes on Speedcharts/Task Profiles

Last date for requests for new FY22 speedcharts for FY22 for an effective date of July 1st is June 24th!

- Submit 100% speedcharts updates separately than splits
- If "replicated to Cashiering must have an account and allow extra time for reviewing by Division of Accounts
- If in-activating a speedchart, make sure the speedchart /task profile is not a default for an employee – run HCM query **TN_TL142A_EMPL_ACCTG_DEF**
- Can't submit until Project ID/Grant is in system
- Be sure ***to not make*** an effective dated Task Profile or Speedchart to begin before the begin date of the Project ID
- Submit to Jennifer Lewis & Beverly Bean

Query **TN_GL60PE_SPDCHRTS_PRJ_ERRORS** is a query that an agency can use on a regular basis (at least monthly) to identify SpeedCharts/Task Profiles that contain a Project ID that may no longer be valid due to the following situations:

- The Project Budget end date in Commitment Control is in the past
- The Project ID is used in a Task Profile but does not have a budget for salaries and benefits

A) If the error is that the End Date of the Project ID in Commitment Control (KK) has passed.

The agency's task to resolve this situation is as follows:

1) Run HCM query **TN_TL142A_EMPL_ACCTG_DEF** which returns the Timesheet defaults for each employee.
2) Check the results of the identified speedcharts from **TN_GL60PE_SPDCHRTS_PRJ_ERRORS** to see if any of them are the default speedcharts for any employee.

3) If the comparison shows no defaults, then the agency needs to decide whether to send updates for the SpeedCharts identified with errors. The solution might be inactivating the speedchart. Another solution would be updating the speedchart with a different Project ID. Those requests need to be sent to Jennifer Lewis and Beverly Bean.
4) If the comparison shows that the particular speedcharts are defaults, the agency needs to submit default speedchart changes. Those requests need to be sent to Jennifer Lewis and Beverly Bean.
5) Or if the speedcharts need to remain active, the Project End Date will need to be extended.
6) Once corrections have been made, the agency needs to re-run query **TN_GL60PE_SPDCHRTS_PRJ_ERRORS** to make sure all possible erroring situations with project ID's. have been resolved.
7) The ultimate goal is that expenditure transactions with Project IDs can process without having errors and speedcharts/task profiles stay current.

B) If the error is that the query identifies the SpeedCharts/Task Profiles but the Project ID budget does not contain 70100 (Payroll) or 70200 (Fringe) in the project budget.

The agency's task to resolve this situation is as follows:

1) Run query HCM query **TN_TL142A_EMPL_ACCTG_DEF** which returns the Timesheet defaults for each employee.
2) Check the results of the identified speedcharts from **TN_GL60PE_SPDCHRTS_PRJ_ERRORS** to see if it is the default speedchart for any employee.
3) If the comparison shows no defaults, then the agency needs to decide whether to send updates for the SpeedCharts identified with errors. The solution might be inactivating the speedchart. Another solution would be updating the speedchart with a different Project ID. Those requests need to be sent to Jennifer Lewis and Beverly Bean.
4) If the comparison shows that the particular speedcharts are defaults, the agency needs to submit default speedchart changes – those request need to be sent to Jennifer Lewis and Beverly Bean.
5) Or if the speedcharts need to remain active, the Project Budget needs to be adjusted to add zero dollar amounts on the project budget and finalized to allow for payroll and fringe transactions to process.
6) Or if the speedchart should NOT have been replicated to HCM (as a Task Profile), resolve by sending an effective dated change to the speedchart to Jennifer Lewis and Beverly Bean.
7) Once corrections have been made, the agency needs to re-run query **TN_GL60PE_SPDCHRTS_PRJ_ERRORS** to make sure all possible erroring situations with project IDs have been resolved.
8) The ultimate goal is that expenditure transactions with Project IDs can process without having errors and speedcharts/task profiles stay current.

Remember, it takes us all working together to have a successful state year-end closing.
Thanks to everyone for all of your hard work not only at year end, but all during the state year.

Mary Lou Goins, Grant Accounting Manager, Division of Accounts